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## Vocational Rehabilitation

### *Lessons Learned in the First World War*

PAUL S. LOMAX

IN THE first article of this series, last month, Dr. Hamden L. Forkner ably outlined America's tremendous task of rehabilitating physically, mentally, occupationally, socially, and spiritually hundreds upon hundreds of thousands of military and civilian veterans of our gigantic war struggle. This second article will present some of the lessons that we learned in the business-training experiences of vocational rehabilitation of disabled soldiers and sailors in the first world war.

We preface our comments with the following excellent statement of the present rehabilitation program as recently made by H. V. Stirling, Director, Vocational Rehabilitation Service, Veterans Administration, Washington, D. C.:

"The rehabilitation activities of the Veterans Administration were extended to include vocational rehabilitation through the passage of Public Law 16 by the 78th Congress. Briefly, the four major requirements for entitlement to the benefits of this legislation are as follows:

1. That the person must have been in the active military or naval service any time after December 6, 1941, and during the present war;
2. That he or she must be honorably discharged;
3. That he or she must have a disability incurred in or aggravated by such service for which pension is payable under laws administered by the Veterans Administration, or would be but for the receipt of retirement pay; and
4. That he or she must be in need of vocational rehabilitation to overcome the handicap of such disability.

"The operation of the vocational rehabilitation program has been decentralized to the field stations of the Veterans Administration in order that the service available to veterans who meet the qualifications mentioned may be brought as near as possible to them. Rehabilitation will be accomplished in individual cases through institutional training, training-on-the-job, or such combination of both, predicated upon the individual veteran's educational background, past vocational experience, and present desires, as may be necessary to restore the employability which was lost by reason of a service-incurred disability. Each of the several states except Delaware, which is served by the office of Philadelphia, Pennsylvania, and including Hawaii and Puerto Rico, has one or more field stations of this organization; and the retraining of eligible veterans who meet the requirements of this legislation is being carried out through the field stations of the Veterans Administration having regional office activities.

"Under the provisions of Public Law 16, 'no course of training in excess of a period of four years shall be approved, nor shall any training under this law be afforded beyond six years after the termination of the present war.'

"Upon the establishment of a vocational handicap and the determination that need for training exists, a veteran may be inducted into vocational training at any time within the six-year period just mentioned, provided sufficient time then remains to permit the completion of

the course or courses of training outlined for the particular individual before the expiration of the six years after the termination of the present war.

"While pursuing training prescribed in Public Law 16 and for two months after his or her employability is determined, each veteran is entitled to pension in the amount payable in accordance with the compensation rates for total or temporary disability, \$80 a month for a single man including an additional amount for wife, husband, child or children, and dependent parents. In other words, \$90 for a married man; \$95 for a man, wife, and one child; and \$5 for each additional child and \$10 for each dependent parent. The latter named amounts shall be paid in the form of increased pension which, when added to the amount of pension to which he or she is otherwise entitled, will aggregate an amount equal to such rates. In addition to the increased pension while pursuing training, the Veterans Administration is authorized to pay the cost of tuition, books, supplies, and other expenses deemed necessary to the proper pursuit and successful completion of the approved course or courses of training."

### ***Main Functions of Vocational Rehabilitation***

The main functions of vocational rehabilitation of disabled persons may be classified under three general headings: (1) occupational therapy, (2) prevocational or preoccupational education, and (3) vocational or occupational education.

As a preliminary to and in connection with the first function, we are informed by Dr. Edward A. Strecker, consultant in psychiatry to the Secretary of War, Secretary of the Navy, and the Army Air Forces, that "in the present war the men are under great strain for long periods, for they are fighting with complicated machinery that both protects them and takes more out of them to operate. The long-continued worry breaks their minds, and in the end more men may give way than in the relatively brief battle situations (of the previous world war). The men in this war are treated preferably right in the combat area instead of being sent home. Their medicines are rest, plenty of good food, sedatives, and the opportunity, while in twilight consciousness, to talk about their battle experiences and so get rid of the worst fears. If they have to be brought home, then the best treatment is in groups, in

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After World War I, in which he had army service, Dr. Lomax was Special Agent for Commercial Education, Soldier Rehabilitation Division, Federal Board for Vocational Education, Washington, D. C.

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hospitals, in recreation camps, and in retraining centers, where they are either refitted for civilian life, or for return to military duties."<sup>1</sup>

All business teachers should seek to inform themselves, at least in a general way, concerning principles, problems, and practices of occupational therapy.

### ***Prevocational Education***

The second function, prevocational or pre-occupational education, may begin in a hospital or a recreation camp, in a school, or on a job. From the standpoint of the hospital or recreation camp, the distinct purpose of such pre-occupational education is to lead to definite preparation for some suitable vocation or profession. From the standpoint of the disabled man who has been dismissed from the hospital or recreation camp, it is essential that he have or get sufficient foundational or general education upon which to build specific job preparation. Therefore, it becomes necessary, for best long-term results, to arrive at a tentative determination of a suitable occupation or profession before even the foundational training begins.

In a great majority of cases of disabled men, there should be available an adequate record of past experiences, which, taken into consideration with the man's education both before and during military service, his disability, and his personal wishes and ambition, will constitute a valid premise upon which to base a reasonably sound occupational choice.

It is true that at the outset in many cases it is difficult to state what this specific occupational choice may be, but to state such to the best of one's judgment, in the light of the complete history of the case, is a most advanta-

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<sup>1</sup>New York Herald Tribune, October 24, 1943.



geous and essential starting point in the occupational rehabilitation of each veteran. This procedure, if used with good sense, puts purpose, definiteness, ambition, and enthusiasm into the vocational-rehabilitation program as no other procedure will. Moreover, this procedure tends to make the counselor of the educational institution, the field representatives of the Federal and state rehabilitation offices, and the disabled man himself properly and sharply conscious of wrong training if the original occupational and educational advisement does not prove to be most favorable for the man.

Men must know realistically their job goals before they can best attain them by means of a rehabilitation program; hence, their education will be most effective and pointed only when their whole thought, energy, ambition, and enthusiasm are tied up with thorough preparation for specific and attainable jobs.

### **Occupational Preparation**

When a disabled veteran has passed through the stages of occupational therapy and of pre-occupational education, he should arrive at the third stage or function, definite occupational preparation, with his vocational objective at least reasonably well chosen after a period of intelligent and sympathetic advisement and very careful consideration. The task of bringing the veteran through to successful and happy employment may be analyzed into four essential steps:

1. Follow up the advisement made in the period of preoccupational education by reconsidering and determining as specifically as possible the vocation or profession for which he is to be educated. (Of course, only the revealing processes of the educational and the job experiences themselves will determine finally the accuracy of this advisement.)
2. Determine the kind and amount of education to be given for the specific vocation or profession tentatively decided upon, and make necessary arrangements to provide such education or training either in school or on the job or both.
3. Place the disabled man in suitable employment in his chosen occupation or profession at completion of his education or training.
4. Keep in touch with the veteran until the Federal and state agencies are assured beyond question that he is a *success on the job*. By this is meant that he must be able to make an adequate and satisfactory living for himself and his family.

We should never think of training for any disabled man without thinking that training through to success on a specific job or occupa-

tion at which the man will be able most successfully to carry on. The job success of each veteran will measure the job success of the Federal and state rehabilitation agencies. The real task of the Federal Government will not be completed until this result has been accomplished in every disabled case.

To insure *job success*, every man must be constantly advised while in training to see that he is being trained for his most promising vocation. To insure adequate preparation for the most promising vocation, the training of every man must be constantly and properly supervised so as to make certain, as nearly as possible, that the training is adequate to guarantee job success. From initial occupational and educational advisement to satisfactory employment is one continuous process.

In the administration of the Federal vocational rehabilitation of disabled veterans, it is necessary to have division of duties and functions; but in the supervision of the training of the men and women in school and on the job, we should always think of the process as continuous, never as divided up into watertight compartments.

Advisement, on the one hand, must always function in training. Training, on the other hand, must always function as thorough and adequate preparation for a specific workaday occupation. To make sure that advisement and training are headed toward definite *job success* calls for supervision. Adequate and proper supervision of both institutional and placement training cases is always a vital crying need.

We must visualize the tremendous task of the Federal Government in the handling of hundreds of thousands of persons not merely as consisting of so many cases on paper but as red-blooded disabled men who have great human vocational-rehabilitation problems and are struggling courageously and determinedly to overcome the job handicaps they have acquired in the heroic service of their and our beloved country.

It is essential that educational institutions be willing to change, if need be, their curricula, courses of instruction, college-entrance requirements, and other established practices and standards in order to meet to best advantage the peculiar needs and individualistic requirements of disabled men. It would seem strongly advisable to make a careful study today of necessary educational adjustments at institutions

where disabled veterans of the present war are being vocationally rehabilitated. Such a study should prove exceedingly valuable to existing secondary and higher institutions of learning at which it is hoped that the Federal Government, for the great majority of cases, will find it wise to enroll these men.

### ***Supervision in a Training Institution***

Here are a few samples taken from numerous notes that I made twenty-three years ago in my work with vocational rehabilitation.

1. *Attendance and Discipline.* Regular attendance is obviously a vital consideration in our successful training of the disabled men. Men must be present in school in order to be trained by the school. The agent should check over with the counselor the daily attendance record of the men enrolled and thus quickly establish the causes for any lack of attendance. Bad cases are at once spotted.

The counselor of the training institution can be called to account for his management of these cases. The agent can thus learn how intimately the counselor is acquainted with the physical disabilities of the men and the difficulties that they are experiencing in overcoming these disabilities. Further, he can establish how well the Public Health Service is functioning, and how effectively the counselor is co-operating with them. The physical welfare of the disabled man is most intimately bound up with his training welfare.

2. *Period of Training.* The uncertainty of the period of training to be granted the disabled man is one of the most distracting factors in their training. These men are up against a bread-and-butter proposition. In the military life they have already learned the important lesson that in order to gain an objective they must know that objective and the amount of time and resources that are necessary to gain it. The same consideration is just as vital in their present task.

The advisement of each man accepted for training should be for that occupation for which the Federal agency will be able to see him through to job success. It is disastrous, and nothing less, for the Federal agency, for example, to accept a man to be trained for the profession of accountancy and then, because of the limitations of the law, not be able to see him through to success as an accountant, *unless* the man has been fully informed of this possibility in advance.

Having once accepted a man for training for a specific vocation, our basic consideration should be not length of training but the *amount and kind of training that is absolutely necessary in order to guarantee success at the occupation recommended by the vocational adviser.* If a man is given the assurance that he will have this training, he has a great inspiration and hope. Every man, in my judgment, should be given this assurance by the Federal representative who goes to inspect the school. The fullest duty of the Federal agency toward each case will not be discharged until each accepted candidate for training is a "job success." If this is true, then job success demands thorough and adequate training. If this is true, then why not tell each man now, and when he

most needs to know it, that the amount of training that is absolutely necessary to guarantee job success in his chosen occupation will be given, *provided* he himself co-operates in a way to deserve the fullest benefits of the Federal Rehabilitation Act? This kind of knowledge is *power* in successful rehabilitation.

3. *Suitable Curricula and Courses of Instruction.* We have learned that there is nothing particularly sacred in the length of curricula; in the length of courses; or in the established standards of college-entrance requirements. The optimum length of a disabled man's curriculum and of his subjects is determined solely by the quality and rate of his learning achievement as finally tested by his successful adjustments.

It is gratifying that some of the disabled veterans who did not have proper college-entrance requirements have made excellent records of scholastic attainment. Great credit is due the universities in which they were accepted as special students. A number of first-class private business schools also deserve great praise for making every effort to adjust their curricula and courses of instruction to the practical needs of the rehabilitation cases. The private business schools often represent an especially favorable type of educational institution because of their excellent placement or employment departments.

### **SOME CASE HISTORIES**

*Case A.* This man stated that he has tuberculosis, quiescent stage. He told me that he had been last examined two months ago. Further, at the time of this examination he was sent to the doctor by the War Risk Insurance Bureau. He was ignorant concerning present medical services of the Public Health Service. The Counselor was directed to have this man report to the District Office for proper medical attention. His physical condition in the main explains his bad school-attendance record.

*Case B.* This man enrolled in the school on October 20 for an eight-months training course in business for preparation as a bookkeeper. Two months' try-out has convinced the man, the Counselor, and myself that he is a vocational misfit. His father was the owner of a grist mill; and, as this man grew up, he acquired a liking for, and a more or less superficial knowledge of, machinery as found in this mill. He is about twenty-six years of age, and his disability would not seem to make it inadvisable for him to pursue a trade training. If this disability permits, he should be transferred to a trade course.

*Case C.* This man seems to have special talent for cartooning. Mr. Brice thinks that he shows special ability along this line. It would seem some provision should be made to capitalize this special talent and direct his training that way. A letter has been sent to the district office giving complete information concerning this case. It is my judgment that this young man should be favored with special training in this field of his talent and ambition rather than for a clerical position.

Next month—the third article in this series —“Vocational Guidance in Postwar Business Education,” by Dr. Harry D. Kitson, of Teachers College, Columbia University.

# Which Is Sabotage?

MARJORIE HUNSINGER, Ph.D.

WE are through with personal-use typewriting for the duration . . . if we continue to use our machines for this, we are sabotaging the war effort. . . . It is my opinion that general background courses must be scrapped during the war."

Three guesses as to who made the above statement in June, 1943!

*Guess No. 1*—A military official primarily interested in the soldier's performance right now at headquarters or on the firing line. . . . *Wrong.*

*Guess No. 2*—A businessman primarily interested in the typist's ability to copy reports demanded by Government bureaus. . . . *Wrong again.*

*Guess No. 3*—A college man, head of the Department of Business is one of the leading teacher-training institutions of our country, interested in the student's ability to live successfully in a democracy and in helping the youth of the United States meet the problems of today and tomorrow. . . . *Right as rain.*

Of course you don't believe it. Neither would I if I had not been present at the convention where the statement was made before a group of leaders in business education. Not only made, but also unchallenged!

Read the quotation again. Do you like the philosophy it expresses? Doesn't it sound just as sensible as advocating that we should have only martial music for the duration, that if we continue to use our musical instruments for many of the old masterpieces, we are sabotaging the war effort?

Next, consider the following quotation:

In a democracy such as ours where the mass of people have something to say about economic policy, it is necessary that our citizens be given the best and widest possible education in economics. Unless this is done, it would seem to me that we are doomed to failure both as democrats and as operators of a complex economic system. In a dictatorship of either the right or left, by contrast, it is obvious that neither the best nor widest of such an education is desirable. There, the problems are settled beforehand in the supposed interest of all the people.<sup>1</sup>

<sup>1</sup>"Economic Education for the Average Man," Louis Bader, *Journal of Business Education*, June, 1938, page 21.

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Also let us ponder the thought that the leaders of the great democracies believe it necessary that we prepare for peace *at the same time as we prepare for war*. Even before the Casablanca campaign plan, there was the Atlantic Charter.

Now suppose we revise the original quotation to read this way:

If our high schools and colleges scrap the general-background and personal-use business courses for the duration, they will be sabotaging the economic reconstruction essential during the period of war and even more vital in the years of peace to follow . . . in this way they would also sacrifice much of the progress made by business education in the past decade and endanger its potential contribution to democratic living.

Is not the philosophy expressed in the revision a much better basis on which to build healthy citizenship for American youth?

If the teaching of personal-use typewriting was justifiable before the war, is it not justifiable now? Will not the high school and college students of today—even as those of yesterday—find their ability to type useful in home, school, and vocational life? It might be suggested that students enrolled in vocational courses should have preference if typewriters are not available to all. Yet, one wonders if the typing skill of some personal-use students will not contribute more directly and more intelligently to the war effort than the skill of many would-be stenographers.

Surely now is the time to advocate and to carry forward a farsighted policy of liberal business education that will serve—not sabotage—economic reconstruction in the United States.



# Using Microfilms for Research In Business Education

I. DAVID SATLOW, Ed.D.

*Bushwick High School, Brooklyn, New York.*

**H**OW frequently have educators lamented the fact that the findings of research gather dust and are never put to practical use because of the prohibitive cost of publication! When the research is sponsored by an educational foundation, the publication of the findings in the form of printed or planographed reports is generally assured. Declining returns on endowments, however, are shutting off this method of conveying to posterity the valuable findings of research.

Graduate students are usually obliged to finance the publication of their research work. Added to the total expenditure for tuition fees, books, and materials, a printing cost of \$500 to \$1,000 is all too frequently a deterrent to educators of rare ability but with limited incomes. Because of the prohibitive cost of publication, many of the findings of research remain in the

university archives and are not readily available to persons who could utilize these findings toward the extension of theory or the improvement of practice.

Printed materials are lost to potential users just as surely as unprinted research. As soon as the first edition is exhausted, no publisher, as a rule, deems it sound business to print a second edition of a book that is not readily marketable. The "out-of-print" problem adds to the troubles of individuals and institutions eager to build up a complete reference library in some specialized field.

Here is our dilemma: The desirability of research is manifest; research is generally required for advanced degrees; but the difficulty of making the findings of research available for use greatly limits the practical application of these findings, on which great effort has been expended.

## *The Solution: Microphotography*

Science has ushered in a revolutionary technique that involves inexpensive methods of publishing and reproducing the products of research. Through microphotography it is now possible to reduce an entire dissertation to a roll of microfilm that will fit into one's vest pocket. Whereas printed documents are produced on a basic run of 500 copies, microfilmed documents need not be prepared in quantity. One master negative is processed, and from this but one positive need be made. Additional prints can be prepared when necessary.

The film, which has a cellulose acetate base and is coated with a specially developed fine-grain emulsion, surpasses the life of disintegrating wood-pulp paper. With reasonable care, it will last as long as the finest rag paper in existence. It requires very little storage space. This becomes apparent when one realizes that 825 pages of a daily newspaper of the size of the *New York Times* can be microphotographed on one 100-foot spool of 35 mm. film. In terms of space requirements, the reel fits into a carton 4 by 4 by 1 $\frac{3}{8}$  inches. Six such cartons—a total



*Photo by Recordak Corporation*  
A newspaper photographed on microfilm is enlarged to its original size by means of a viewing machine as shown above.



of 5,000 newspaper pages—can be packed neatly in a buckram case 4½ by 4½ by 10½ inches in size, suitable for storage on library shelves.

### Origin of Microphotography

The early use of microfilm goes back to the days of the Siege of Paris, in 1870. At that time, the Prussians so surrounded the French capital as to prevent ingress and egress. To effect contact from the outside world, Prudent René Patrice Dagron, famous photographer of the day, perfected a plan whereby microfilm dispatches were conveyed to Paris by means of carrier pigeons. In the earlier stages, the microfilm reproductions were projected on a screen for manual transcription. Before long, photographic enlargements superseded manual transcriptions.

Some fifty years later, a vice-president of one of the larger New York City banks toyed with the idea of photographing checks drawn on his bank for use as evidence after cancellation and return of the original documents to the drawer. After several years of experimentation, the vice-president abandoned banking to become the president of a vast enterprise manufacturing microfilm equipment.

A kind of microphotography that is known to everyone is V-mail, by which letters for or from servicemen are photographed in miniature for shipment to foreign countries. Recipients of V-mail, however, never see the film itself but receive an enlarged photographic print made from it. Microphotography as discussed in this article involves the use of the actual film; a greatly enlarged image is viewed by means of a device called a reader.

To date, more than four thousand microfilm recording machines are being used by libraries, universities, historical societies, government offices, hospitals, newspapers, banks, insurance companies, public utilities, and other business organizations. Because of the compactness and permanence of this new medium, a number of leading current daily newspapers, such as the *New York Times*, the *New York Herald Tribune*, and the *Chicago Sun*, as well as some forty contemporary foreign newspapers, appear in a microfilm edition.

The Westinghouse East Pittsburgh Works effected a saving of one acre of floor space and tons of filing cabinets by reducing to microfilm two million sheets of old Irish linen and

drawing paper containing sketches and records extending back to the early 1880's.

It is estimated that some four million square feet of floor space are used in the nation's capital for the storage of records of one type or another. Many of these documents may not be of sufficient importance to posterity to merit preservation in their original form, but the information on them is far too valuable to warrant destruction. Their bulk may, in time, compel action. The values of microphotography as a preserver of information and conserver of space become patent. In fact, more than thirty governmental agencies are now engaged in microphotographic projects, embracing virtually all well-known applications.

The Seventy-sixth Congress enacted a measure (54 Stat. 958-9) authorizing the disposition of original copies of public records that were microfilmed in accordance with standards prescribed by the National Bureau of Standards, endowing the microfilm version with the full force of original documents in the matter of admissibility into evidence in court proceedings.

Microfilm is shown here  
12/13 actual size.  
By Recordak Corporation



A century of the United States Census records has now been reproduced on microfilm. Some ten years ago, the Library of Congress microfilmed about a million pages of material relating to American history found in the principal archives and libraries throughout the world.

Under a grant of \$130,000 from the Rockefeller Foundation, the American Council of Learned Societies and the Library of Congress arranged for the microfilming abroad of more than 25,000 volumes, comprising 10,000,000 pages of the world's cultural heritage. The Army Medical Library, one of the most elaborate libraries of its kind in the world, is being microfilmed, and medical literature is thus being circulated in various parts of the world.

### *Values of Microfilm*

The following advantages of microfilm become apparent at once:

1. It serves as a means of preserving information that appeared originally on impermanent paper stock.

2. It guards original documents against destruction through excessive use.

3. It facilitates the acquisition of facsimile reproductions of rare or unique documents.

4. It renders possible a continuation of inter-institutional loans without danger of loss of the original volumes.

5. It saves scholars thousands of dollars and time otherwise consumed in travel to libraries that contain materials which, for one reason or another, could not be mailed about the country.

6. It effects a saving in storage space.

7. Because of its compactness, microfilm lends itself to a preservation of the cultural heritage against destruction through enemy action during periods of warfare.

8. It is less of a dust gatherer than volumes of books.

To all of these must be added the one value that has a most important immediate bearing on business education:

9. *Microphotography makes available for distribution research materials for which no demand exists to warrant the printing of quantity edition in book form.*

That the use of microphotography for the dissemination of knowledge among scholars is most assuredly the trend of the future is evident from the fact that the University of Chi-

cago and Columbia University are giving courses in this field.

### *Embarking on a Microfilm Library*

Colleges planning to initiate a microfilm library may resort to one of three methods.

College A, interested in doing its own processing, will require photographing equipment, processing equipment, and a reader (a viewing machine for reading the microfilm version of the document).

College B, willing to have an outside agency do part of the processing, will require a photographing machine and a reader.

College C, not eager to do any part of the processing, need only be equipped with a reader.

College A will find it necessary to purchase film, photograph the pages of the document, develop the film into a master negative, and prepare a microfilm positive.

College B will purchase film, photograph the document, and have an outside agency do the developing and printing.

College C will have an outside agency do the photographing, developing, and printing.

### *Depending on Outside Agencies for Microcopying Work*

The average graduate school will fall into the "College C" category.

For colleges of this type, an interesting plan has been devised by University Microfilms at the University of Michigan. A number of graduate schools are availing themselves of this plan, which can be described in brief as follows:

A candidate for the doctorate submits to his university bursar a copy of his approved dissertation, together with \$15 and a sum computed at the rate of 1¼ cents for each page of his dissertation. This money is turned over to University Microfilms.

For the \$15 charge, University Microfilms (a) prepares a master negative (which it retains) and (b) publishes, in *Microfilm Abstracts*, a 700-word abstract of the dissertation, prepared by the candidate and submitted through his University.

The fee of 1¼ cents a page is the charge made by University Microfilms for printing a positive microfilm from the master negative. This copy is forwarded to the library of the university conferring the degree.

Should the author desire to obtain a copyright on his dissertation, he can purchase (for submission to the Copyright Office at Washington, D. C.) two microfilm copies from University Microfilms at the rate of 1¼ cents a page for each copy.

The publication *Microfilm Abstracts*, is printed periodically in booklet form and is distributed gratis to leading libraries in this country and abroad, to journals, and to compilers of bibliographies. Printed library catalogue cards accompany the booklet. If, as a result of this abstracting service and card-catalogue reference file, any individual wishes to obtain a copy of the dissertation, he can do so at the rate of 1¼ cents a page. The microfilm is made up when the order is received. A royalty of 10 per cent accrues to the author.

One can readily see that this arrangement has much in its favor. It saves the author the expenditure of vast sums of money for printing his dissertation. It provides the university with a copy of the dissertation in a compact form. The abstracting service provides a dignified type of publicity. Such abstracts are kept on reference shelves by scholars and libraries. The author receives his royalties on the sales of microfilm, while retaining his right to publish his dissertation in book form.

### *Storing the Microfilm*

State laws generally impose restrictions against the construction of motion picture film vaults within buildings. As a result, such films are usually stored either on the roof of a building or in a separate location.

Microfilm, however, cannot be defined legally or practically as motion picture film, and it does not come within the purview of these legislative enactments. This is not a matter of circumvention through legalistic casuistry, for laboratory tests will prove conclusively that microfilm is essentially cellulose acetate, free from any fire hazard.

Each reel fits into a fairly durable paper carton. Cartons can be fitted into buckram cases, holding six, eight, or ten cartons each. Cases range in size from 4½ by 4½ by 10½ inches to 4½ by 4½ by 17 inches. The buckram cases can be stacked on shelves.

Steel cabinets providing for several rows of cartons may be used instead of the buckram cases. Well over a million pages of microfilmed

material can be stored in a cabinet 70 by 34 by 25 inches in size.

If a cabinet is used, allowance should be made for air circulation. Space should be provided in front and back of shelves or drawers in which cartons are arranged.

Cartons should be appropriately labeled by title and classification number. Cases and cabinets should be clearly marked as to description of contents. The basic principle in library work and everyday office filing, that materials should be so filed that they can be found at a moment's notice, should be applied to the filing of microfilm reels.

To preserve the film, the place of storage should be away from heat and free from extreme dryness. A temperature of 50 to 70 degrees centigrade and a humidity of 50 per cent are the ideal atmospheric conditions. If a cabinet is used, it might be wise to allow space at the bottom for sodium dichromate or some other appropriate solution that will maintain proper humidity.

### *Scores of Information on Microfilm*

Readers who wish to keep informed of developments in microphotography will be interested in a publication that devotes considerable space to this subject. Reference is made to the *Journal of Documentary Reproduction*, a quarterly magazine devoted to the various applications of photography to library work. In addition, the *Library Journal* and various photography publications occasionally feature articles on microphotography.

For the benefit of those who wish to communicate with firms selling equipment and services, the following list is published:

Graphic Service Corporation, 663 Beacon Street, Boston, Massachusetts.

Holbrook Microfilm, 33 West 60 Street, New York, New York.

Marks and Fuller, Inc., 15 Gibbs Street, Rochester, New York.

Recordak Corporation, 350 Madison Avenue, New York, New York.

Society for Visual Education, Inc., 100 East Ohio Street, Chicago, Illinois.

Southwestern Microfilms, Sante Fe Building, Dallas, Texas.

Spencer Lens Company, Buffalo, New York.

Stanley Bowmar Company, 2929 Broadway, New York, New York.

University of Colorado Library, Boulder, Colorado.

University Microfilms, 313 North First Street, Ann Arbor, Michigan.

An extensive alphabetic listing of 202 institutions that use or supply microfilm was published in 1941 by the Special Libraries Association in a 64-page booklet entitled *Directory of Microfilm Sources, Including Photostat Service*. The booklet lists charges, types of equipment, and special collections and includes copies of order blanks. A list of commercial firms appears in the booklet.

A *Union List of Microfilms* was issued in March, 1942, by the Committee on Microphotography of the Philadelphia Bibliographical Center and the Union Library Catalogue. This list enumerates 5,221 items and extends over 374 duplicated pages. Unfortunately, the catalogue does not specify whether master negatives are available for the films listed.

### **Outlook for the Future**

If a sufficient number of graduate departments in business education develop microfilm libraries, a movement might well be launched, by the National Council for Business Education or some other representative body, to microfilm the outstanding business-education research studies of the twentieth century with the view of including these in a standard business-education microfilm library.

With this program completed, a comprehensive "sourcebook" on business education can be produced on microfilm. This, in turn, can be followed by a compendium of the significant articles in the field.

It can thus be seen that the possibilities are infinite, being circumscribed only by the limits of the ingenuity of commercial educators.

### **Monthly Bookkeeping Contest Reaches New High!**

Participation in the Monthly Bookkeeping Contest and Awards Program has more than doubled during October and November. This is proof positive that more and more teachers are finding the introduction of this activity a powerful stimulant to their bookkeeping classes. If you have not yet introduced this service to your bookkeeping students, do it now.

The Seventh Annual Bookkeeping Contest copy will be published in the February B.E.W. More than 162 cash awards will be distributed. Prepare your students for that event by having them work this month's problem (see page 228) today.

## **New Audio-Visual Aids**

BRIDGING THE GAP Between School and Business is a series of slidefilms and records providing for eight sessions of fifteen minutes each. The series combines eight slidefilms with four double-face disc records. The purpose of the series is to show students clearly the transition phase from school to business and the difference between the purpose of business (to supply the needs and wants of people) and the objective of business, which is profit. Titles are "Objectives in Business," "Men, Money, and Management," "Man's Basis of Accomplishment," and "Man's Place in an Organization."

Produced and distributed by The Jam Handy Organization, 2900 East Grand Boulevard, Detroit 11, Michigan.

A NEW AND IMPROVED type of visual-aids catalogue-directory, entitled *Slidefilms and Motion Pictures to Help Instructors*, is announced by The Jam Handy Organization, 2900 East Grand Boulevard, Detroit 11, Michigan. It will be sent free on request to any teacher, school, college, or educational group. By a new system of indexing, cross-indexing and classifying, the teacher who wishes to use slidefilms and motion pictures is enabled to locate any subject quickly. In addition, the teacher seeking suitable films to aid in a given study gets a "preview" of what is available by means of vivid illustrations.

This 80-page catalogue-directory is printed in color, with much detailed information.

## **The Importance of Population**

WHOEVER WOULD UNDERSTAND the world of the future must study population trends, which—along with ideas and natural resources—will determine the character of coming ages. According to O. E. Baker, in *Social Science* for October, 1943, the population of the world has increased from 400 or 500 millions in 1740 to two billions or more in 1940. This increase is three or four times as great as in all the thousands of years preceding.

In the United States and Canada, the increase was from a few hundred thousand in 1740 to over 140 millions in 1940. In Europe, the increase was from about 130 millions in 1740 to about 500 millions in 1940; in Asia, from roughly 300 millions to one billion. Half the people of the world live in Asia today, a fourth in Europe, and a fourteenth in the United States and Canada.—*The Editor's Page, The Journal of the NEA, October, 1943.*



# Ten Commandments For Teachers of Bookkeeping

WILLIAM C. WALLACE

*Chairman, Department of Accounting and Law  
George Washington High School, New York City*

This article is the fourth in a current series that is creating unusual interest among B.E.W. readers. Please send us your comments.—Editor

1. *Thou shalt develop sound concepts of assets, liabilities, and capital before beginning formal instruction in bookkeeping.*

Bookkeeping is a record of assets, liabilities, and capital and the changes that take place in them. If records are to be made intelligently, pupils must have an understanding of these three elements, their relation to one another, and how they are changed by business transactions and events.

2. *Thou shalt teach pupils to record debits and credits first through a study of the ledger.*

All bookkeeping is essentially a problem in arithmetic. Forms are employed only as a means to an end. In ledger accounts, pupils see the effect of business transactions and events set up in mathematical arrangement. They become skillful in determining and recording debits and credits only after they have been taught thoroughly the arithmetical problem that underlies all bookkeeping procedure.

3. *Thou shalt not teach pupils the use of "rules" to determine debits and credits.*

Entries are made in books of account to record facts. The record is simple after the facts have been obtained by analysis. The question before the pupil is: "What has happened?" Rules are no substitute for analytical reasoning and lead to rule-of-thumb learning.

4. *Thou shalt not teach the use of a journal until pupils have a good understanding of the bookkeeping process through a study of the ledger.*

The study of the ledger emphasizes the mathematical aspects of record-keeping. The ledger should be used, to the exclusion of all

other recording devices, until pupils can construct, operate, and close typical asset, liability, and capital accounts, and until they know the functions of each of the three classes of accounts from the time a set of books has been opened until the final balance sheet has been made.

5. *Thou shalt teach ledger-closing entries as the final entries made for an accounting period to bring the accounts to a conclusion.*

Pupils should understand that these are called closing entries because they are the last entries. They are not made to perform a surgical operation on the ledger. In most cases, they are as much records of facts as are the current entries.

6. *Thou shalt insist upon the best written work from bookkeeping pupils.*

In the long run, teachers get the kind of written work that pupils know will be accepted. Poorly written work should be refused, or required to be rewritten. Good habits of work, established in the early grades of bookkeeping, will persist throughout.

7. *Thou shalt not overload pupils with homework assignments.*

Long, burdensome home assignments usually result in poor work or in work not done. They also lead to copying. The teacher should remember, too, that pupils are carrying other important subjects on their programs.

8. *Thou shalt have a consistent testing program throughout all grades of the subject.*

The plan of the bookkeeping teacher should be to teach, test, and reteach. Each completed topic or unit should be followed by a test to measure the results of instruction. When gaps are discovered, remedial steps may be taken. There is no other way to follow the individual progress of each pupil.

9. *Thou shalt not neglect the oral recitations of pupils.*

Bookkeeping pupils should learn the language of the subject and should have frequent opportunity to recite. There should be a sensible balance between oral and written work in the class period.

10. *Thou shalt give due attention to the analysis of bookkeeping records and reports.*

This is particularly important in the case of advanced classes, but the first-year pupils should be started on the way. Businessmen do not regard bookkeeping as mere historical record-keeping. The facts recorded and assembled in report form provide important information for the control and management of a business enterprise.

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IN ALL THE AGES which are past it has been the function of education to make plain that there is a world of the flesh and a world of the spirit—the one where men are bound and the other in which they are free. Education is the key which unlocks the door which leads from the one life to the other. To this high purpose, all who are truly members of our profession give willing devotion.—George D. Strayer, Teachers College, Columbia University.



Remind me to have a cooling system built in Miss Brown's machine tomorrow!

## A.V.A. Conference in Chicago

THE THIRTY-SEVENTH annual conference of the American Vocational Association will be held in Chicago on December 15, 16, and 17. Headquarters will be at the Morrison Hotel and the Palmer House.

Sectional meetings for business education will be of special interest to office-practice and distributive-education teachers and administrators.

Reservations for the luncheon meeting, December 16, to be held jointly with businessmen, should be made early. Bernard Baker, Board of Education, 228 North LaSalle Street, Chicago, is in charge of luncheon reservations. James S. Shoaf, president of The Fair Stores, will be the guest of honor and luncheon speaker.

The following business-education section meetings will be held at the Morrison Hotel:

December 15, morning: "Successful On-the-Job Training"; chairman, M. A. Browning, Texas State Supervisor of Distributive Education.

December 15, afternoon: "Co-operative Part-Time Business Education Training"; chairman, Lawrence Thomson, Chief of Business Education for Michigan. "Packaged Training Development"; chairman, Kenneth Lawyer, Research Bureau for Retail Training, University of Pittsburgh.

December 16, afternoon: Office Practice, "Training to Meet Wartime Demands"; chairman, Paul A. Carlson, Director of Commercial Education, White-water State Teachers College. Distributive Education, "Pre-employment Training"; chairman, Ray Fairbrother, Wisconsin State Supervisor of Distributive Education.

Speakers at the morning meeting on December 17 at the Palmer House, with the topic "Post-war Planning for Business Education," will be B. Frank Kyker, Chief of Business Education, U. S. Office of Education, and Vernon L. Nickell, Superintendent of Public Instruction for Illinois. Dr. Paul H. Nystrom will preside.

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COMMERCIAL DEPARTMENT HEADS may profit from an idea introduced by Miss Clare Betz, head of the Department of Secretarial Studies, Bayside (New York) High School. Miss Betz distributed sample copies of the October issue of the BUSINESS EDUCATION WORLD to the teachers under her supervision, calling attention to the following articles, which she considered of particular importance: The editorial, Memory Devices for Code and Numbers, Ten Commandments for Transcription, Comments on Ten Commandments for Skill Building, Continuous Concentration While Typing, A Survey of Types, A Letter to a Former Pupil, and The Status of Business Education.

# How to Use Audio-Visual Aids

## Part 2. Flat Pictures, Charts, Posters, Blackboard, Field Trips

ELIZABETH GOUDY and LT. FRANCIS W. NOEL, U.S.N.R.

### DO YOU KNOW—

The value of flat pictures in business education?  
Why graphs and charts are important as teaching tools?

The difference between organization and flow charts and how each can be used?

How to make a school journey a worth-while educational experience?

When and where to use posters?

How to give the blackboard "eye appeal"?

AUDIO-VISUAL resources should be used to help teachers and students achieve their educational goals. If they are to make a contribution to the learning process, their use should be carefully planned. Regardless of the aid, haphazard, aimless use is inexcusable. The need for planned use of motion pictures, filmstrips, and lantern slides was stressed in last month's article.

Emphasis is equally important for the profitable utilization of graphs, charts, flat pictures, posters, miscellaneous pictorial aids, and field trips. The pattern of use includes:

1. Teacher preparation — getting things ready.
2. Class preparation for the visual aid—getting the class ready.
3. Use of audio-visual aids in the total learning situation.
4. Class follow-up—tying in what has been learned from the audio-visual aid with all the related learning experiences.

Because of the variety and nature of the visual aids listed above, their use will tend to be extensive rather than intensive. Successful use of these aids probably gives teachers greater opportunities to be creative and resourceful than does the use of motion pictures and filmstrips. Utilization of many of these aids often involves mounting, photographing, and art work.

### Using Flat Pictures

Teachers planning to use flat pictures find almost limitless opportunities to select and develop materials suitable to their needs. They can assign student committees to the problems

of visualizing specified areas of a course; they can be on the lookout themselves for good material. Sources are numerous—catalogues of equipment, trade journals, and magazines like *Fortune*, *Life*, and *The Saturday Evening Post* are gold mines. With little expense, excellent files of such materials can be built by alert instructors.

Wide-awake school administrators encourage the development of files of such materials by making available uniform mounting materials, thus making possible the preservation of selected pictures, and by providing the necessary files for organized storage. In specialized subject areas, such as shorthand, typing, and bookkeeping, it is usually desirable to have files in the classroom or in a central location within the commercial department.

Flat pictures, if mounted on substantial card-board, can be used again and again for several years. Unmounted pictures are perishable and, on the whole, difficult to use more than a few times. Economy of time, the logic of preserving good material, and the psychological need for presenting it in a form that commands attention and respect—all point to the need of mounting. Mounting also makes possible the placing of a descriptive caption or explanation below the picture or on the back of the mount.

Certainly any shorthand instructor having a set of "A Pictorial Story of Shorthand" (Gregg Publishing Company) will wish to preserve it for repetitive class use. Ways of using pictures like these are many. The set of twelve can be posted on a well-placed classroom bulletin board. A suggested procedure is to post the first one, calling the class's attention to it and telling them a new one will be added each day until the entire set is on exhibition. A few minutes spent discussing the pictures at the first of the class period will greatly enhance their instructional value. If such material is left posted too long, students accept it as a part of the classroom environment and do not see it.

Pictures may be made available to the class

as reference material for seat study by individual students or small committees.

A common practice in using small pictures is for the teacher to hold up each one, explain it, and then hand it to a student in a front seat for close observation. From him, it is to be passed on to the other students. The error of this procedure is obvious. Students in the back of the room cannot see any part of the picture when the teacher holds it up; and once pictures have been released to the class, attention will be divided between the instructor and the picture.

Small pictures can seldom be used for general class observation. They should never be passed around when students will be forced to divide their attention between the pictures and some other important activity, such as a teacher-led discussion.

Material of this kind, to be used as a basis of discussion with the entire class, can be projected with an opaque projector or photographed on lantern slides.

An opaque projector is valuable for enlarging material of this kind to a size that the entire class can see. Thus, a small picture, map, or illustration can become momentarily a large chart or poster.

### Using Graphs and Charts

Graphs and charts are more abstract than other visual aids but less abstract than lectures, talks, and reading. Graphs and charts are bold, vigorous, and usually accurate means of presenting facts and statistics; business and industry use them extensively in newspaper accounts, in annual reports, in advertising, and in personnel training programs. For example, *Fortune* uses pictorial charts and graphs to interpret trends in business and to make statistical comparisons on problems of economic importance, such as the daily cost of the war, or the increase or decrease in production of critical war goods.

In today's world, no teacher is just an instructor of a subject. Every teacher has a responsibility for relating his specialized subject to the real-life experiences in which that subject functions. Typewriting, shorthand, arithmetic, English cannot be taught in isolation, but must be tied constantly to activities beyond the classroom. Business educators should teach the use of charts and graphs, for they are a kind of shorthand for modern technology. Business students cannot afford to be strangers to graphs

and charts. They should be able to read and interpret these pictorial aids and to construct some of the simpler types.

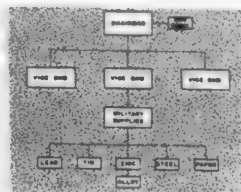
Where can an instructor begin? Why not start by having pupils learn in the most concrete manner possible—by making graphs to chart individual progress in typing, in shorthand, or other subjects? This is sound pedagogy. Professor Samuel Renshaw points out:<sup>1</sup>

Numbers of experiments have shown that learning proceeds much better where the learner "practices with knowledge." This means that if we plot or chart the course of improvement and show him frequently where he has come from, where he is now, and where he would ultimately arrive, the rate of improvement will be significantly better than if the practices are routinely expended and the learner is kept unaware of the course of practice.

As the student charts his progress, he will discover that there are periods when no observable improvement has been made and then periods of rapid jumps ahead. Here is an opportunity for interpretation of the graph or chart. Is that plateau normal? Should the student become discouraged by it? Or is that the way we learn? And so on.

A class discussion around a large typical progress chart or graph that has been drawn on the blackboard can bring out the fact that these periods of "standing still" or of slow improvement are actually laying the ground for bigger gains—in typing, shorthand, or comptometer operation—that are just around the corner.

**Organization and Flow Charts.** Two kinds of charts about which business education students should have a working knowledge are the organization chart and the flow chart. The organization chart, as the name indicates, gives the organization of a particular office, a department, or an entire business. It may present the relationship of one department to another, of persons in one office to those in another, and indicate authority.



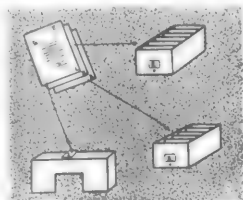
Teachers will have to make their own organization charts if they cannot borrow one from a business concern or find one in a magazine. Students can start by making a simple chart of the class organization. For further knowledge and understanding, pupils can work

<sup>1</sup>*Psychological Optics*, Samuel Renshaw, released through Optometric Extension Program, Duncan, Oklahoma.



out charts of the student-body organization or the administration of the school. Experience in constructing and interpreting such charts will build an appreciation for a well-organized office, make for recognition of the need for clearly defined working relationships, and develop respect for the proper channeling of work and procedures, as well as respect for lines of authority.

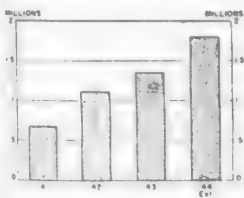
Flow charts are also valuable in business education. They usually indicate the flow of operations or work in a single office, or through a number of offices, or in the entire plant. The accompanying example of a flow chart shows what happens to a triplicate form or a letter to be signed and sent out.



Routing of office mail can be worked out in a flow chart. Often, improvements are made after a procedure is charted and unnecessary steps are discovered. Secretaries who have charge of large offices (or who may become supervisors) should know how to make simple flow charts.

**Bar and Pictorial Charts.** The ability to interpret pictorial charts and bar charts is likewise needed by every student of business. The teacher can collect these from newspapers and magazines, have enlarged copies made by art students, or project the smaller copies on a screen with an opaque projector, and then ask pupils to discuss and interpret them.

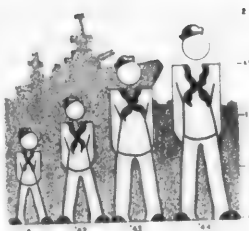
Charts and graphs can be used to deceive. The reader of a graph should know whether the graph is (1) technically accurate, and (2) designed to deceive.



Bar graphs, such as the accompanying one on the growth of military personnel (this graph is only for purposes of illustration) are representations of statistical facts. A teacher

using charts of this kind should have as his objective the accurate reading and interpreting of data.

The same kind of statistical information can be pictorialized in charts, which are less abstract and more interesting than horizontal or vertical bar charts. This fact can be readily seen by comparing the accompanying pictorial chart with the bar graph. Both present simi-



lar information. Students need more than a nodding acquaintance with these pictorial aids, which are playing an increasingly important part in business activities.

## Posters

Any illustrated material of sufficient size to be seen by the entire class is considered a poster. Details of posters are seldom visible from the rear of the room. Teachers should be careful, in selecting or constructing them, to eliminate this common fault as far as possible. In using a poster that contains small print, teachers should have the captions read aloud.

Commercial teachers will find a wealth of posters of a morale-building nature relating to greater production and good work habits. Business concerns and government agencies are continually releasing such materials. Posters are easy to obtain, often by watching for posters in stores and business establishments, noting the source given on the poster, and then writing for it. Students may be encouraged to look out for desirable material of this kind.

In connection with posters, teachers should also realize that there is a need for, and opportunity to use, posters which deal humorously with serious subjects. The Army and Navy have found the use of humorous posters on subjects as serious as death itself valuable in putting ideas across or in building attitudes. Educators have more recently found that humor plays a big part in impressing ideas on students' minds.

Large posters or drawings in a series are often arranged in the order in which the teacher wants to use them and tacked or clamped to an easel. This device is sometimes called a throwback chart, because each sheet can be thrown over the top of the easel when the teacher has finished with it.

Most classrooms do not have sufficient wall space for many posters. This is fortunate, as "papering" a room with this material is undesirable; it is confusing, distracting, and unsightly. The Army film, "Military Training," advises the covering or elimination of all posters except the one being used. In general, perhaps the most satisfactory means of hanging such material is on hooks on the top of the blackboard molding or on a collapsible easel. Each poster

is equipped with grommets spaced a standard distance apart, so that any poster may be placed on the hooks.

For permanency, posters should be backed with muslin and equipped with uniformly spaced grommets. When not being used, they are best stored in cabinets permitting them to hang. Where such cabinets are not available, the posters may be rolled. Care must be exercised to prevent edges from becoming frayed.

### **The Blackboard**

The blackboard can be a Cinderella training device for presenting visual concepts. Through the use of the opaque projector and the lantern slide, with comparatively little work and skill on the part of the instructor, the blackboard offers a means of freezing desirable material. A commercial instructor, in checking her students' shorthand outlines, wished to show the entire class good and bad examples. She used the opaque projector before class time to project on the blackboard the outlines she wished the students to observe. Then she traced the outlines with chalk, making them visible and easily read without the projector. Similarly, desirable lantern-slide and flat-picture material may be enlarged and traced.

Instructors will find this method surprisingly fast and easy. Thus, graphs and charts from books, simple illustrations, correct and incorrect letter forms, purchase orders, bank checks and forms, requisitions, and a large variety of other material can be enlarged and reproduced on the blackboard before the class meets.

Instructors will find that time spent in personally developing "chalk-talk" skill will pay big dividends in enabling them to illustrate, rapidly and logically, points they wish to explain. Ability to draw simple illustrations of charts and graphs is an asset to any instructor.

In making drawings on the blackboard for greater visibility, it is well to break the chalk into lengths of one half or three fourths of an inch, using it flat instead of lengthwise. This is particularly true when making graphs.

Material to be placed on the blackboard should be:

1. Simple in character. (Don't waste time preparing elaborate drawings. They should be placed on posters.)
2. Large enough for good visibility from the back part of the room.
3. Well drawn and neatly presented.

4. Where possible, obtain variations by wise use of colored chalk.

Finally, in using the blackboard *don't* cover it up with yourself!

### **The School Journey**

Much has been written about the school journey. A reflection of the importance of the school journey is to be found in the numerous articles written concerning it. Hoban, Hoban and Zizman, in their text, *Visualizing the Curriculum*, place it first in value of the visual techniques.

Under wartime conditions many teachers will find it difficult or impossible to make use of the school journey. The difficulties of transportation and the inevitable interruptions of production schedules accompanying visitation of business concerns make the use of this medium unwise in many instances. Where these limitations do not exist, however, teachers should make use of this technique.

These basic principles should be followed:

1. Selection of the place to go, in terms of student needs.
2. Arrangements with the concern to be visited.
3. Preparation of the class for the trip. This means more than the details of arrangement—transportation, time, what to wear, etc. It means that the students should know what to look for; they should be assigned to cover various aspects of the trip and to report their observations, anticipating questions they will want answered as a result of the trip.
4. The trip itself. After all the effort has been put into planning a field trip, the teacher has the responsibility of seeing that the students have a worth-while experience during the actual trip when they are finding out and observing the things for which they came on the field trip. This is the crux of the entire field trip. It is at this point that the field trip can be a pleasant but relatively worthless interlude between academic chores, or a profitable educational experience.
5. Follow-up activities. Unless instructors are willing to plan so that classroom work will be integrated with information and experience, the value of the school journey will be largely lost and the time consumed largely wasted.

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The ideas expressed in this article are the authors' and are in no way to be construed as representing any official position of the United States Navy.

Harold H. Smith comments on a newspaper story about a new "world's typewriting record."

## Comments on Dvorak Keyboard

MY telephone began ringing about 4 p.m. on October 7 regarding an Associated Press report of that date, which proclaimed in its heading in the *New York World-Telegram*, "New Keyboard Sets World Typing Record." I spent much time during the next ten days trying to get the facts, which were not properly reported in the publicity releases, and passing them on to inquirers, some of whom were very much agitated.

A radio commentator was apparently the first to mention the item in the New York area, and this started the ball rolling. Inquiries and clippings came by phone, by mail from as far away as Texas, and by personally delivered notes at my home.

No wonder; read these headlines! "Navy Shuffles Typewriter Keys, Turns Out 180 Words a Minute" (*New York Herald Tribune*); "D. C. Naval Officer Develops Speedy Typewriter Keyboard" (*Washington Post*); "Down by the Old Mill Stream-lined . . . Keys Change, Tempo is Faster" (*New York Daily News*); "Navy Aide Shifts Typewriter Keys; Speed Records Fall" (*Chicago Sun*); "Sober Stenos Find Keys All Scrambled Up—Navy Shifts the Load to Starboard" (*Chicago Daily Tribune*).

The newspaper stories gave the impression that Lieutenant Commander August Dvorak, "the Navy's outstanding expert of time and motion studies," originated this keyboard rather recently, although some reports variously acknowledged that he had been interested in the subject since 1925 and that he had "given 10 years to a study of the way fingers move on the keys. . . ." Furthermore, anyone reading the reports would wonder who the typist was who had made such a remarkable record—no name was given.

Some of the stories reported, "A Navy Department typist looked nonchalant, and a little bored, today as she zipped along at 180 words a minute. The world's speed record is 149." Readers took it for granted that the reporters had actually seen a typist make such a record.

As far as I can learn, no reporter saw a Navy Department typist (or any typist) pro-

duce 180 five-stroke words in any one minute or type under a watch at that rate for any longer period.

About a year ago, the Navy decided to make some training films for use in schools for yeomen and radiomen. Miss Lenore Fenton, an expert typist on the Dvorak Keyboard, was featured in these films. Pictures were taken of her operating an Electromatic typewriter. During these shots she wrote at the rate of 180 words a minute for from 2 to 5 minutes on matter that was more or less familiar to her.

To anyone acquainted with the history of the development of typing skill and of suggested keyboard improvements it was evident that the reporters and editors had written imaginatively, not factually.

I immediately telephoned the New York office of the Associated Press and pointed out that, even if the typist had turned out 180 words in one minute, it was unfair and misleading to compare that record in the next sentence with the 149 net words a minute written for one hour by Miss Margaret Hamma in 1941, when she officially won the World's Championship and set a new and remarkable record on an electric typewriter with the standard keyboard.

Newspaper reporters do not possess encyclopedic knowledge, but usually they are careful to check with competent authorities any supposed "records" that are presented to them for publication. Apparently they slipped up here. They did not know that the story was at least eleven years old; the Dvorak-Dealey Simplified Keyboard, identical with the one under consideration, was copyrighted and patented in 1932 by August Dvorak and W. L. Dealey, as attested by a footnote on page 218 of *Typewriting Behavior*, by Dvorak, Dealey, Merrick, and Ford (1936).

I have reason to think that the original story, contrary to rules, was not properly "cleared" through the Navy Department. Many of the reports and titles stemming from the original story impute to the Navy, and to Navy personnel, activities that historically are known

to have occurred long before anyone in the Navy was interested in them.

Aside from the questions of the professional accuracy and the ethics of such newspaper reporting, there looms the problem, now more important than in peacetime, of the practicability of introducing such a keyboard. Even if it were a perfect keyboard that typists could pick up and use at the peak of efficiency with only a few days of practice, there remains the problem of changing over a possible five to eight million typewriters to the new arrangement.

Type and type bars would have to be removed, replaced, resoldered, and microscopically aligned, and the characters on the keys would have to be changed. The typewriter companies estimate that such a change-over would require about ten man hours of labor per machine and that it would cost between \$20 and \$25, depending upon the model of machine. In view of the tremendous cost and the present shortage of typewriter repairmen, to state the problem is to provide the answer, at least during wartime.

At least ten different "improved" typewriter keyboards have been suggested since 1909. There were others before that date. Whatever their merits, they all have in the end met this problem of cost in time, energy, and money; and they have made no progress. Idealists rebel at this situation, but the situation remains.

I have not spent any time on this problem of an improved keyboard, because I do not see how the practical difficulties already mentioned can be coped with successfully. But, if I did, I should not neglect one point, disregarded by most of the experimenters thus far. They have ignored the fact that from 15 to 20 per cent of the character- and space-making operations are space-bar operations. Probably 999 of 1,000 typists use the right thumb on the space bar. The experimenters have thought only in terms of the frequency of letters and, sometimes, of numerals, rather than in terms of character- and space-making motions. This mistake is easy to make. If we use the figures appearing in the current newspaper clippings, which are slightly different from the figures Dr. Dvorak reports in his *Typewriting Behavior*, and if we allow for 15 per cent of the keyboard motions' being on the space bar in one case and for 20 per cent in the other, Dr. Dvorak's estimate of the hand loads

will change greatly, as shown in Table I.

TABLE I. STANDARD KEYBOARD

Type of Load	Left-Hand Load	Right-Hand Load
Character frequencies ...	57%	43%
Character plus 15% space-bar motions .....	48.5%	51.5%
Character plus 20% space-bar motions .....	46%	54%

In either case, the right hand, not the left, is supporting the greater load, and the difference is not very great.

By the same reasoning, Dr. Dvorak's simplified keyboard definitely overloads the right hand, as shown by Table II.

TABLE II. SIMPLIFIED KEYBOARD

Type of Load	Left-Hand Load	Right-Hand Load
Character frequencies ...	44%	56%
Character plus 15% space-bar motions .....	37.4%	62.6%
Character plus 20% space-bar motions .....	35.2%	64.8%

These figures are based upon the almost universal practice of using the right thumb in striking the space bar. Where the left thumb is used, these figures naturally will not apply. If our concern is to balance the load equally between the hands, we must strive to develop a keyboard that will divide *all* of the work, not merely the letter- and character-making motions, between the two hands.

Dr. Dvorak has worked for many years on the problem of balancing the working load of the individual fingers and of fitting each finger's load to its relative ability, considering the frequency of use of each character in isolation and in combinations with other characters. To the extent that his findings are in line with the facts, his conclusions are to be respected.

Heretofore, he has excluded the space-bar motion from his studies on the basis that the thumb is always positioned over the bar and because his studies have indicated that most errors are made on the left side of the standard keyboard. As a typist, I know that the twistings of the right hand required to execute certain right-hand combinations often leave the



thumb in an awkward position for the space after a word, and the striking of the thumb on the space bar often dislocates the fingers of the right hand for a succeeding stroke or combination of strokes. Hence, I feel sure that the most frequent single motion made by most typists, the space-bar motion, should be considered in deciding upon a better keyboard arrangement.)

Beyond this purely academic discussion are the practical problems of converting present typewriter keyboards to any new arrangement and of retraining typists. Since I hold no brief for any particular keyboard, I am perfectly willing to listen to anyone who has something practical to offer.

We have a real job to do, especially now when business and government agencies are plagued by typists who cannot type even 40 words a minute, a speed that represents only 26.8 per cent of the efficiency of the world's championship record of 149 net words a minute for 60 minutes *on the standard keyboard*.

The outstanding weakness of most typists is in their basic manipulative skill. Most of these operators can learn to type up to 60 words a minute, sufficient for business purposes, in from 25 to 40 hours of the right kind of training. It will require many additional hours to retrain them on a different keyboard.

As this is released, many interesting comments are appearing in print and reaching my desk. One of the best, with still another point of view, is in the October 16 number of the *New Yorker*. We reprint it here with the permission of the *New Yorker*.—Harold H. Smith

### *The New Yorker Also Comments*

THE Navy Department has a scheme for rearranging the keys on the nation's typewriters, on the theory that now the clever right hand hasn't enough to do and the clumsy left has too much. With its new system, by which those familiar twins, Qwert and Yuio, become ?,py and Fgcr, the Navy claims a writer's maximum speed can be increased from a hundred and forty-nine words a minute to a hundred and eighty. As earnestly as we can, we warn the seamen against any such project. There were, if you remember, the inquiring

scientists and the martyr rats and the little doors with food behind them. The rats got used to pushing open the doors to get at the food, but Science doublecrossed them. The doors were made to stick and, after jumping against them desperately for a few days, the rats went mad and died, with ruffled fur and staring eyes. There were the rats, and now there are perhaps ten million men and women whose living depends on the knowledge that a fixed and orderly manipulation of the keys will always produce the same fixed and orderly result. The pattern of the keys is engraved on their minds, can be relied on, is safe, rigid, immutable. Change the formula, the pitiful trick acquired so painfully by so many minds, and by the God of Gregg and Pitman, you doom ten million people as surely as the rats. We start to write that useful sentence, containing not only all the letters in the alphabet but also a profound moral lesson, "The quick brown fox jumps over the lazy dog." Our trained, remembering fingers follow an old design, but the machine is one of the Navy's new ones; the keys are out of joint and the words come out scrambled and daft: "Yd. ?gcjt Xpr,b urq hgml o rk.p yd. na'f eri." You are inviting Babel, gentlemen. Babel, spelled Xax.n.

### *Teachers College Breakfast Meeting*

TEACHERS COLLEGE, Columbia University, will hold a breakfast meeting as part of the N.B.T.A. convention program in Detroit. The breakfast will be held on Wednesday, December 29, at 8:30 a.m., in the Hotel Statler. All former and present students of Teachers College are cordially invited. Further details will be found in the program distributed at the convention.

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LONG AGO A CHAP TOLD us that the way to success was very simple.

"Be sure," he said, "to walk fast in the office and always carry a piece of paper."

Through the years we've waited in vain for him to come around asking for a loan of five bucks. Apparently we'll wait some more. He's now been made president of his company—and is doing right well for himself.—Howard W. Newton, *Advertising & Selling*.

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**Buy more than your share!**



PAUL S. LOMAX  
President, N.B.T.A.



IVAN MITCHELL  
President, M.B.E.A.

# N.B.T.A.—M.B.E.A. Convention

*Detroit, December 28 and 29*

*Headquarters: Hotel Statler*

**Theme: "Business Education in Wartime  
and Its Implications for the Future"**

**B**USINESS Education in Wartime and Its Implications for the Future" will be the theme of the forty-sixth annual convention of the National Business Teachers Association. This "Wartime Service and Organizational Meeting" is being held at the Hotel Statler in

Detroit, December 28 and 29, in conjunction with the meeting of the Michigan Business Education Association. Key speakers at the general sessions have been announced as follows:

**Tuesday, December 28:** "General Education in Wartime and Its Implications for the Future," J. B. Edmondson, Dean, School of Education, University of Michigan, Ann Arbor, Michigan. "Business Education in Wartime and Its Implications for the Future," Clinton A. Reed, Chief, Bureau of Business Education, State Education Department, Albany, New York.

**Wednesday, December 29:** "Business and Education—An Imperative Partnership in Wartime and for the Future"—from the standpoint of business education, J. Evan Armstrong, President, Armstrong College, Berkeley, California;—from the standpoint of business, L. E. Parmenter, Executive Secretary, National School Service Institute, Chicago, Illinois.

A detailed program for the convention follows.

## TUESDAY, DECEMBER 28

10:00 a.m. Opening Joint Session of N.B.T.A. and M.B.E.A. Chairman: Ivan Mitchell, M.B.E.A. president and assistant principal, Western High

School, Detroit. Addresses by J. B. Edmondson and Clinton A. Reed.

12:30 p.m. Luncheon Session of M.B.E.A.

3:30 p.m. N.B.T.A. Departmental Sessions including their business meetings.

6:30 p.m. Delta Pi Epsilon and other dinners.

## WEDNESDAY, DECEMBER 29

10:00 a.m. Second general session and business meeting of N.B.T.A. Chairman: Paul S. Lomax, President of N.B.T.A., and chairman, Department of Business Education, New York University. Address by J. Evan Armstrong and L. E. Parmenter.

12:30 p.m. Luncheon meeting of past presidents and past executive board members of N.B.T.A. Chairman: Ivan E. Chapman, N.B.T.A. executive board liaison officer for the Detroit convention and Assistant Superintendent of Schools, Detroit.

2:30 p.m. N.B.T.A. round-table programs and their business meetings.

6:30 p.m. Joint closing dinner session of N.B.T.A. and M.B.E.A., followed by dancing. Toastmaster: J. Murray Hill, secretary of N.B.T.A. and vice-president, Bowling Green (Kentucky) Business University.

## N.B.T.A. Officers

**President:** Dr. Paul S. Lomax, New York University.

**First Vice-President:** Paul A. Carlson, White



PAUL A. CARLSON  
1st Vice-Pres., N.B.T.A.



DAVID E. JOHNSON  
2d Vice-Pres., N.B.T.A.



**J. MURRAY HILL**  
*Secretary, N.B.T.A.*



**KARL M. MAUKERT**  
*Treasurer, N.B.T.A.*

water (Wisconsin) State Teachers College.

*Second Vice-President:* David E. Johnson, New Trier Township High School, Winnetka, Illinois.

*Secretary:* J. Murray Hill, Bowling Green (Kentucky) Business University.

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#### EXECUTIVE BOARD MEMBERS

Dr. Paul S. Lomax; Elvin S. Eyster, Indiana University, Bloomington; Paul Moser, Moser School, Chicago; Ivan E. Chapman; Dr. Lloyd V. Douglas, Indiana University, Bloomington; J. Murray Hill.

#### DEPARTMENTAL CHAIRMEN

*Secondary Schools:* Clyde W. Kammerer, Central High School, Detroit.

*Private Schools:* E. O. Fenton, American Institute of Business, Des Moines, Iowa.

*Colleges:* Dr. Herbert A. Tonne, New York University (on leave).

#### EDITORS

*Business Education Digest:* Eleanor Skimin, U. S. Naval Training School, Milledgeville, Georgia.

*Yearbook:* Dr. McKee Fisk, Woman's College, University of North Carolina, Greensboro.

#### M.B.E.A. Officers

*President:* Ivan Mitchell, Assistant Principal, Detroit Western High School.

*First Vice-President:* Guy H. Ringle, Three Rivers High School.

*Second Vice-President:* Miss Gertrude Murray, Ypsilanti High School.

*Secretary-Treasurer:* Miss Kate Sibley, Hamtramck High School.

The local convention committee is composed of Ivan E. Chapman, James L. Holtsclaw, and Ivan Mitchell. Lloyd V. Douglas is publicity director, and W. Harmon Wilson is membership director. The 1942-1943 membership campaign resulted in the excellent record of 2,141 members. The 1943-1944 membership drive is being conducted with vigor.

## An Air-Age Education Research Project

IN NOVEMBER a group of the nation's highest ranking educators met with air-transportation executives, engineers, and pilots to organize a program of educational research directed toward the advancement of understanding of air transportation. The fundamental purpose of this work is to assist teachers, school administrators, curriculum committees, and textbook writers in their efforts to obtain authentic information and materials on aviation.

Financial support and sponsorship for the project has been given by American Airlines.

Dr. N. L. Engelhardt, Jr., has been appointed director of the project. He is a graduate of the Sheffield Scientific School at Yale and of Columbia University and has been associated with air transportation since 1929. He is co-author of "A Revolution in Transportation," which appeared in the October and November, 1943, issues of the B.E.W.

Members of the advisory board of the project include Dr. Alexander J. Stoddard, superintendent of schools, Philadelphia, and chairman of the Educational Policies Commission; Dr. Edwin A. Lee, dean of the School of Education, University of California at Los Angeles; and Dr. Ben M. Cherrington, director of the Foundation for the Advancement of Social Sciences.

Included in the statement issued by the advisory board at the close of the November meeting are these paragraphs:

Since Pearl Harbor the aviation industry has grown from a toddling infant to the largest enterprise in the history of the country. More than five million persons are engaged in some phase of aviation. Airplanes are being built at the rate of one every six minutes. Our airlines extend around the world in all directions. But this war-stimulated activity is only the initial stage of the Air Age, and the consequences of the development of this colossal enterprise will be far-reaching in the postwar era.

It is clear to many people that the conversion from air war to air peace is going to be one of the greatest adjustments with which mankind has ever been confronted. The grasp which American teachers have of the problems of aviation and the use of air can be of tremendous value in this process.

Teachers and school administrators who want help in obtaining material about aviation are invited to write to Dr. N. L. Engelhardt, Jr., Director, Air-Age Education Research, 100 East 42d Street, New York 17, N. Y.

Memory devices — practical and amusing — to help your students learn brief forms.

# Devices for Teaching Gregg Shorthand Brief Forms

ESTELLE L. POPHAM, Ph.D.

IN methods courses the teacher-training student learns some of the "tricks of the trade," but he must develop in service much of his technique, his own bag of tricks.

Much of the learning of brief forms, particularly in the earliest stages, is memorization. An attempt should be made to make meaningful the outlines that would otherwise be only lines and curves. Every attempt should be made to facilitate the grouping of similar outlines, as grouping has proved to be one of the greatest aids to memorization.

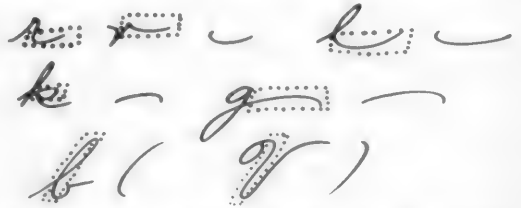
The connotation most often given to the term mnemonics is "the artificial creation of nonsense connections." A mnemonic device may, however, be an aid which makes use of logical relations, not extraneous associations superimposed over two or more words. And it is in this latter sense that the term is here employed.

By this definition, the sentence, "It takes *character* to keep from eating *cake*," would be a poor device for teaching the brief form for *character*, which is the same as the word *cake*. The student would think of diet instead of shorthand. The idea of eating, which is not related to the mastery of either form, would be introduced; and eight words would be employed in teaching two, *cake* and *character*. In other words, extraneous associations would be set up and direct learning impaired. On the other hand, "open to *opinion*" would be more effective in teaching that *opinion* is the same as *open*, as no extraneous idea would be introduced.

The ten types of devices described here are designed to aid the learner in developing correct visualization or correct audition for mastering the brief forms quickly. They intensify the image of similarity or dissimilarity between troublesome words.

1. To teach some of the curved consonants. Devices for remembering the consonants *r*, *l*, *k*,

and *g*, illustrated here, have been given in Gregg Shorthand texts. The part of the long-hand letter that is written in shorthand is en-



closed in dots so that the learner can visualize the shorthand character.

The same device can be utilized for the two trouble-makers *b* and *v*. The longhand small *b* can be written on the blackboard with the shorthand stroke accented, as illustrated here. The student learns two things—the way *b* is turned and where it starts—for he can see that he writes it as he writes the longhand *b*.

The same technique can be used in teaching *v*. If a longhand capital *V* is written on the blackboard with the shorthand stroke accented, as in the accompanying illustration, the image can be fixed in the student's mind until he no longer confuses the *b* and *v* outlines.

2. To develop the image of the word before its formation is understood. Certain high-frequency brief forms are introduced before the shorthand principle governing their formation is presented. In order to create images of these words, the teacher dictates them with the word they resemble, thus:

This horseshoe  
Is or his comma  
All, little *c*

The use of this device is advisable because of the slight knowledge of theory possessed by the learner at the time these brief forms are introduced. Later, brief forms are understood, not memorized without comprehension of their composition.

This scheme has also proved valuable in overcoming an error in writing the phrase *has been*,



in which *has* is neither placed on the line, as in other *has* combinations, nor turned in the same direction. If the student is reminded that it looks like the longhand capital E, he will remember to write it correctly.

3. To produce clear-cut contrasts between written characters. Since the reading of one's notes is largely dependent upon the development of instantly recognizable contrasts between characters, certain phrases may be profitably employed in building up a concept of existent differences. Examples are:

In shorthand it is always big *I* and little *he*.

Big *time* and big *men*.

Such a *subject*.

This last phrase serves to distinguish *subject* from *suggestion*, with which it is often confused.

4. To set up associations between the unknown and the known by relating familiar phrases to new words. Simple phrases have already been learned; and when the student encounters the same outlines as words, he becomes confused. A device that has proved helpful is to dictate sentences or phrases containing both meanings, as:

*I will allow.*

*I can acknowledge.*

*I have an advantage.*

*What of it?*

*To go together.*

5. To arrange the various meanings of brief forms into sense groups in order to facilitate remembering. One of the greatest difficulties in learning the brief forms is the mastery of all the meanings of the word. The principle of grouping, so important as an aid to memory, is again applied. Instead of learning *company*, *keep*, the student learns that old expression for courting, *keep company*. Brief forms falling into this category are:

*Keep company.*

*Christmas correspondence.*

*Whose house?*

*Speak a special speech.*

6. To teach brief forms by grouping them with known words written in the same way. Students will frequently want to know the difference between familiar words and new brief forms. When the answer is that they are the same, a dictated phrase involving both words probably assists in mastering a new form. Examples are:

*Open to opinion.*

*Quite a cat.*

*A dollar is dough.*

7. To group words that are exceptions to the rule. Although some psychologists might object to the device employed in the following sentences because they feel that extraneous material is superimposed, these overloaded sentences may help certain students:

*He might throw the life line quite away.*

*I contend that we should commend those who attend.*

8. To assist students in learning the brief form by special pronunciation. Every effort should be made in shorthand theory classes to develop the auditory sense, to get students to write what they hear. Words which are written as pronounced colloquially may be taught most easily by emphasis upon this fact. Four words that may be mastered by this technique are:

*Attention*—'Tenshun!

*Among*—'mong (poetic form)

*Upon*—'pon my word!

*Enough*—'nuff sed!

9. To distinguish similar forms. The following sentence will help students to learn the differences between three frequently confused words:

You *expect* to find the circle at the beginning *except* when it is in the middle, but *experience* teaches you it is at the end.

10. To teach the difference between *o* and *oo*. It seems strange that students who have mastered the difference between *r* and *k* and between *l* and *g* will frequently confuse *o* and *oo*, even when they have reached advanced dictation classes or are employed in business offices.

They will also confuse *under* and *over*. They are not sure of themselves with these two forms.

Again, grouping may be employed in drill-

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ing into the student's consciousness *o* and *oo*:  
*o, r, l, o, r, l, o, r, l, of our will over, o, r, l,*  
*of our will over, o, r, l, o, r, l, of our will over*

Similarly, *oo* is put into the *k* and *g* family by the following dictation:

*oo, k, g, oo, k, g, you can go under, you can*  
*go under, oo, k, g, oo, k, g, you can go under,*  
*oo, k, g, you*

To these suggestions may be added one or two other devices for teaching theory. The teacher may emphasize that *posts* rest on the ground, while *parachutes* are in the air; that *husband* is a question mark and *wife* is *i-f*; that all *tents* have tops and that the final *t* or top is written on *content*, *extent*, and *intent*.

The point is this: All students do not learn alike. If these devices help the learner to visualize or hear better what he is to write, then they are useful. If they clutter up his learning, they should be discarded. Perhaps no reader would adopt all suggestions; perhaps several readers may get ideas for developing their own "tricks of the trade."

## John Faithful Comments

**L**ISTENING to a group of business school teachers, I was reminded of a time when jobs were not so plentiful—we don't have to go back very far! The testimony was that it is almost impossible now to interest young people in the study of business.

"Why," they argue, "stay in school when jobs can be had for the asking?"

One teacher told of a boy who, after five weeks in a business school, went to a job at a greater salary than his teacher had ever enjoyed. Inexperienced high school boys and girls are lured away by dollars on the wing—more dollars than they had ever seen or believed to exist in prosaic times.

A psychologist friend of mine has developed a profoundly scientific theory, supported by a mass of data, to prove that all things move in cycles. "History repeats itself" by going around in a circle. There are scores of reasons for believing that this employment con-

dition will not last. What, then, will become of those who are quitting school without proper qualifications?

I don't have much hope that any boy or girl will voluntarily read or heed this story, but to help keep the record straight I want to tell it. It was during a great depression (panic, it was called then), and armies of unemployed were besieging factories and business houses for work. A young man searched the "Help Wanted" sections of the daily papers until hope seemed to have lost its spring. One day he came across an opening for an office boy. Desperately he hastened to make a personal application. He told of his high school, college, and business education. He was informed that there was no need for a man of his age and training. A youth of sixteen could do the work.

"I can do anything a boy can do—and then some," responded the applicant.

"But we can only pay a boy's wages," said the manager, as he turned away.

The young man, who had to care for a young and growing family, said, "All right, I'll take it," and went to work for the \$5 (a week, not a day) which the job promised. He swept floors, ran errands, typed a little, checked freight cars, made the bank deposits. By degrees he was given more responsibility, *because he was ready for it*. At the end of the second week he found \$6 in his pay envelope and was assured that it was not a mistake. Each week it was increased by one more dollar. In time that little job was nurtured into a man-sized one as head bookkeeper; then assistant manager.

I hope that never again will things get as tight financially as they were then. But it's only common sense to anticipate a tightening up and a return of conditions that will demand diligent application and preparation. May I add, also, the practice of virtues now too frequently forgotten or ignored?

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**DURING THE PAST SCHOOL YEAR**, the broad overall picture of the appropriate wartime curricular adjustments became increasingly clear. As long as the war continues, more attention will need to be given to vocational education; to the practical applications of science and mathematics; and to the provision of experiences in the manual and industrial arts fields.

# The Development Of Bookkeeping Texts

EARL CLEVENGER

FOUR hundred years have elapsed since, in 1543, the first bookkeeping text was written in English.

The first known book to contain materials on the subject of double-entry bookkeeping appeared in manuscript form on August 25, 1458, written by Benedetto Cotrugli, a judge in the court of King Alfonso. Thirty-six years later, November 10, 1494, a book by a Franciscan monk, whose name is often spelled Pacioli, attracted much wider attention. It is credited with being the first printed book containing materials on the subject of double-entry bookkeeping. Pacioli is often spoken of as the "father of bookkeeping"; and by the same token, Cotrugli may be spoken of as its "grandfather."

During the next half century, perhaps a half dozen books were published that contained materials on bookkeeping. Hugh Oldcastle, an arithmetic master of London, is credited with writing the first bookkeeping text printed in English, published in 1543. Unfortunately, there is not a single copy of this book extant.

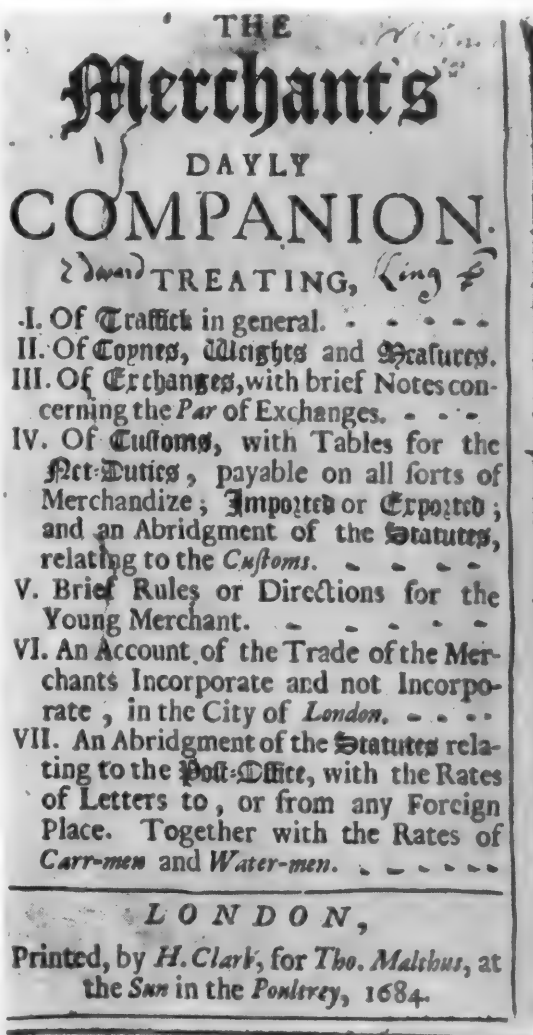
Its contents, however, were preserved by John Mellis who, in 1588, wrote in the preface of his book, "I presume not to set forth this work as mine own labor and industrie for truly I am but the renuer and reviewer of an ancient copie by Hugh Oldcastle." Probably Oldcastle's book was principally a translation from Pacioli.

The first extant book on the subject in English was written in 1553 by James Peele. It is often spoken of as the first bookkeeping text in English that was not principally a translation. The frequency with which Roman numerals were then used as a means of expressing amounts may be judged by his criticism of their use.

In 1636, Richard Dafforne wrote *The Merchant's Mirrour*, a bookkeeping text that is recognized as the first real bookkeeping contribution in the English language. Dafforne was evidently the first writer of bookkeeping in

English whose works went through several editions. *The Merchant's Mirrour* was written in Platonic dialogue, a style that was evidently very popular at that time, and contained "a series of 250 rare questions and answers." Dafforne spoke of himself as an accountant and teacher of bookkeeping.

John Collins, another author of a bookkeeping text, *Introduction to Merchants Accounts*, 1652, acquired quite a reputation in connection with the public duties he performed. When the Earl of Shaftsbury was Lord Chancellor, he



Bettmann Archive

Title page of a 1684 bookkeeping treatise.

nominated Collins to render professional advice in connection with a number of cases in chancery. Late in life when Collins was asked about the desirability of a revised edition of his book, he is reported to have replied, "But I concur not, finding that my long experience hath not all advanced my knowledge in a good method of accounts."

Two other English authors should be mentioned here because they evidently influenced not only the training of bookkeepers but also the establishing of bookkeeping practices in America during colonial days.

One of these authors was John Mair. The first edition of his book appeared in England in 1741 and subsequently went through several editions. In the model solution contained in the sixth edition (1768), transactions were all entered in the general journal for the first eight months of the solution; but for the last four months cash transactions were entered in special journals. In the arrangement of accounts a *left* page was used for debits and a *right* page for credits. The sixth edition contained a section dealing with "The produce and commerce of the tobacco-colonies," for use in America.

### ***First American-Printed Bookkeeping Text***

Another English book widely used in the colonial period was one written by Thomas Dilworth, the twelfth edition of which was published in Philadelphia in 1789. This is said to have been the first text on the subject actually printed on this side of the Atlantic, though it must be kept in mind that it was an edition of a text previously published in England by an English author.

The books already mentioned were all products of European writers. The first known text by an American author to be published in America was in 1796 by William Mitchell. This was the first book in which amounts were expressed in dollars and cents rather than in English pounds, shillings, etc., and it is credited as being the first to use special columns in the cash book.

R. M. Bartlett, a pioneer business-school man, considered an American edition of William Jackson's *Bookkeeping*, published in 1801, so good that when talking before a group of teachers he stated that he knew the entire book almost by heart.

"A neat, concise, and plain method of keeping books by single entry; and . . . directions to

EARL CLEVENGER is professor of commerce and head of the commerce department at Central State College, Edmond, Oklahoma. He holds the B.S. and M.S. degrees from Oklahoma Agricultural and Mechanical College, and has done graduate work at Columbia and New York Universities and at the Universities of California. He has had many articles published in the B.E.W., the Gregg Writer, and other magazines.

a young scholar" by James Maginness of Maginness Academy appeared in 1817. About two thirds of the book was devoted to subjects other than bookkeeping that the author considered necessary to a practical education. The chief merit of this book is that it gives some idea of the contents of a business course of that period.

James Bennett's *Practical Bookkeeping* was released in 1820, though he had presented a title for copyright at an earlier date. Evidently this book was popular and influential because the forty-first edition (but evidently not the forty-first revision) was published in 1862.

Thomas Jones' *Principles and Practice of Bookkeeping* was published in 1841. A number of new ideas were included in the text. Littleton<sup>1</sup> spoke of the large numbers of clear-cut illustrations and credited Jones with having classified accounts into primary and secondary groups. He gave a basic analysis of debit and credit by explaining them in terms of increases and decreases of accounts. This book has been called the outstanding text of that period on the subject.

B. Wood Foster's *A Practical System of Bookkeeping* appeared in 1843, the seventeenth edition of which was published in 1860. He also published in 1843 a book dealing with single entry that went through four editions by 1845.

The relative amount of attention given to single and to double entry may be indicated to some extent by the comparative number of times each was mentioned in titles of books.

Of forty-eight titles listed by Bentley<sup>2</sup> written in America in 1843 or earlier, copies of which are now in existence, nine included the words *single entry* in their titles; seven, both *single* and *double entry*; and twenty, *double entry*. An additional twelve did not include either in their titles.

<sup>1</sup> A. C. Littleton, *Accounting Evolution to 1900*, 1933.

<sup>2</sup> Harry C. Bentley, *Bibliography of Works on Accounting by American Authors*, Vol. I, 1934.



Bentley also lists an additional nineteen titles that were submitted for copyright during the same period but for which no known copy is now in existence. Evidently some of them were never published. One of these, probably not published, was entitled "Treble entry book-keeping in a single book and half the writing hitherto employed in book-keeping."

The relative number of texts dealing with single and with double entry is not fully indicated by the preceding sentences, for there were some twenty arithmetic texts of the same period that contained chapters on bookkeeping, the majority of which dealt with single entry.

Classified financial statements as they are now known—largely a development of this century—were not used in any of these texts. The profit-and-loss account was used. There was also a balancing account that bears about the same relation to the modern balance sheet as the modern profit-and-loss account bears to the profit-and-loss statement. The suggestion now that the modern use of the profit-and-loss account may become obsolete would be considered about as judicious as a similar statement about the balancing account made in any of these texts.

The plan now used for the conventional ruling of the two-column ledger is much the same as that illustrated in texts almost from the first, but such is not true of the ruling of the journals. Most general journals of that period were prepared with but one money column. The ac-

counts debited and those credited were indicated by a simple entry on one line. The following is an example given by B. F. Foster<sup>3</sup> to record the purchase on account of merchandise, at a cost of \$800 from Charles Harrison.

*Merchandise Dr. to Charles Harrison,  
for goods purchased from him ..... \$800*

Foster does show a multiple-column cash journal with three debit columns to the left of the explanation column and three credit columns to the right of it. It is obvious from other sources that the present form of the journal is of much later development than is the ledger. Who knows whether it will continue to hold its present importance in the scheme for recording transactions?

Early American families were almost wholly dependent upon the products of the local communities to supply their wants. Consequently the bookkeeping texts of that period were limited in scope and in number. With the development of transportation there was a greater demand for the products of other communities and thus a need for more complete bookkeeping systems. This need resulted in a larger number of more complete texts on the subject. It may be expected that the progress in transportation and in trade after the war will have a similar effect on bookkeeping texts of the future.

<sup>3</sup> B. F. Foster, *A Concise Treatise on Commercial Book-keeping*, 1839, p. 28.

## A Request to Authors

EVERY ONCE in a while an author will submit the same article at the same time to more than one journal for publication without notifying the editor of either journal that the article has been submitted elsewhere. This procedure sometimes leads to the embarrassing situation of having the article accepted by more than one editor and published in more than one magazine.

The recognized procedure to be followed by authors is to submit a manuscript to only one publisher at a time, selecting the preferred magazine for the first submission. If that magazine turns the article down, then the author is free to submit his manuscript to another publisher. Until he hears from the first publisher, however, he should not under any circumstances submit the article to another magazine.

If it is accepted and purchased for publication, the article then belongs to the publisher accepting it and must not be submitted elsewhere by the author for publication in any form whatsoever without permission from the original publisher.

We ask the co-operation of writers in the field of business education in seeing to it that this procedure is strictly followed.—C.B.

## Wanted by the B.E.W.

WE ARE BINDING the bulletins of the National Association of Business Teacher-Training Institutions and need copies of the following bulletins to complete our files: Nos. 1 to 8 inclusive; 15, 16, 19, and 20. If any of our readers can help us to obtain these missing numbers we shall be most grateful to them.



*When the war ends, the largest merchant fleet in the world will probably be sailing under the American flag. To maintain the ships, men must work on land and sea.*

## FRANCES AVES SMITH

**A** NEW YORK accountant, loving the sea and wanting to get into action in this war, enrolled a little more than a year ago in the United States Maritime Service and was sent to Sheepshead Bay Training Station, Brooklyn, New York, for his training. After his preliminary training, he was selected for four months additional schooling at the Assistant Purser-Hospital Corps School. Then he was made junior assistant purser, a recently created job that combines the duties of assistant purser and pharmacist's mate.

He has now been twice around the world. First, he sailed to Australia, India, Africa, and back to New York—without even seeing a submarine. Again he sailed to Africa, via the Pacific, and from Africa he made two trips to Sicily. On those voyages he saw plenty of action. He was on one of the Liberty ships that carried supplies and matériel to American soldiers fighting in southern Sicily. After that, his ship was part of the fleet that landed men at Palermo. The ship on her homeward voyage brought 2,000 prisoners to the United States.

Perhaps now he is sailing for the third time toward the Mediterranean theater of war.

As junior assistant purser, he does all the paper work aboard ship. He keeps accounts for the ship, her captain, and her chief engineer. He keeps pay-roll accounts, takes care of the "slop chest" for the captain (which means selling such items as clothing, candy, and cigarettes), signs crews off and on, determines seamen's allowances, prepares cargo manifests, and types all correspondence. He also takes care of sick and injured members of the crew.

He is the steamship company's representative in dealing with immigration, customs, and consular officials in American and foreign ports. Officially a staff officer on board ship by Act of Congress, he lives and eats with the officers.

In performing these duties, the former accountant is serving his country with the tools of his trade—clerical skills and a knowledge of accountancy.

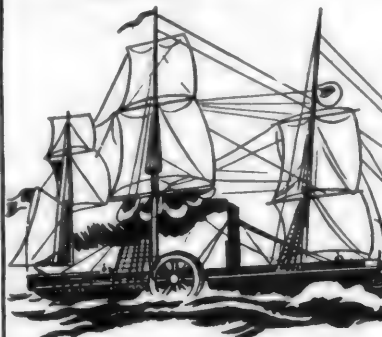
### *Junior Assistant Purser Training*

Before shipping out to sea, this junior assistant purser had twelve weeks of training at the Hospital Corps School, four weeks at the Assistant Purser School, and then four weeks of practical hospital experience. In these last four weeks he was rated junior assistant purser-pharmacist's mate, third class. His pay during the various stages of training increased from \$50 to \$109 a month.

Many young men are being trained yearly for the junior assistant purser's job at the Sheepshead Bay Training Station, which also trains men for other maritime jobs—from deck and engine hands

## Our Merch

To America goes the credit of the first successful steamship voyage—the of Robert Fulton's little Clermont between New York and Albany on August 7, 1807



American daring and genius when our Savannah was the first transatlantic crossing. The ship on National Maritime Day, May 17, 1907

Early steamships, even up to 1860, were also equipped with sails, averaged about 10 miles per hour, and were considered unreliable by the captains of our mighty clippers and packet ships.



In sail we were supreme - our wonderful clippers could sail circles around the early steamships - a fact which unfortunately blinded some Americans to the coming dominance of steam.

INFORMATION COURTESY OF AMERICAN MERCHANT MARINE INSTITUTE, NEW YORK.

to cooks, bakers, and messmen. only since September 1, 1942.

At sea, a junior assistant purser a bonus, which varies according to The oceans are divided into risk and the bonus percentage.

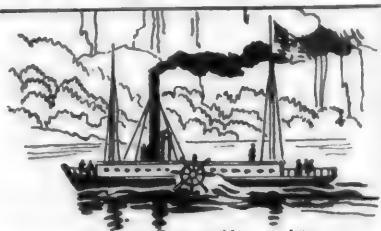
Men with various backgrounds Organization of the War Shipping following requirements:

The equivalent of four years of high school and/or clerical fields desirable. Proficiency in English and in arithmetic. The approval of the War Shipping Administration.

Postwar opportunities in all types of maritime work.

# Merchant Marine

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The *Clermont* was followed in 1816, by the larger and faster *Livingston*. Thereafter our coastal and river steam shipping grew rapidly.

POSITIVELY IMPUDENT  
DON'T CHA KNOW



nius startled the world in 1819 the first steamship to make the This feat is celebrated annually ay 22d, by Presidential Proclamation

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To-day, steam engines, diesel motors and turbo-electric drives are all used as fast means of propulsion for the steady stream of cargo ships sailing the world's oceans.

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. This station has been in operation

er receives \$175 a month in salary, plus g to the area of risk in which he sails. k areas—the greater the risk, the larger

ads qualify for this job. The training oping Administration has set forth the

high school. Typing and experience in med- e. Above average grades in scholastic apti- val of the Selection Board after an interview.

types of maritime service will be great,

for the steamship lines are looking toward busy postwar years. Ships that are now carrying men and matériel across the seas will, after the war, carry machinery, raw goods, food, and fuels to devastated areas. They will return with the commodities our country needs—rubber, cork, tin, and ores of many kinds. The ships will bring back millions of soldiers to the United States and will also redistribute them in other countries for the police duty that must follow the end of the war. Businessmen of all countries will travel to re-establish world contacts.

Today the fleet of American merchant ships is the largest in the history of the United States. These ships sail on every ocean of the world. Day after day they cross the equator, the Arctic Circle, and almost touch the Antarctic ice fields. At the rate ships are now being built, the United States will have more than half the world's merchant tonnage when the war ends.

## Merchant Marine Officer Training

Partly to prepare for America's peacetime leadership in the maritime activities of the world and partly to train men for war duties at sea, the Merchant Marine Cadet Corps was established in 1938. After a study of foreign training systems, the Maritime Commission adopted a three-phase program to train officers at basic schools located at Pass Christian, Mississippi, and San Mateo, California, and at the Merchant Marine Academy, Kings Point, Long Island, New York.

In peacetime, 2,500 cadet-midshipmen will be trained in a four-year course. At present, 6,500 men are being trained in an eighteen-month course. After three months of basic schooling at one of the three units mentioned above, a cadet-midshipman spends six months aboard a merchant vessel. For nine months of advanced training, he attends the Merchant Marine Academy at Kings Point. Called the "West Point of the Merchant Marine," the Academy is located on Long Island Sound, twenty miles from the port of New York.

Approximately 90 per cent of the Kings Point graduates return as officers to the shipping companies with which they served as cadet-midshipmen.

The magnitude of the work that merchant ships will be capable of doing in peacetime may be gauged somewhat by what they are doing today. Each soldier needs five to twelve tons of shipping immediately upon landing in a foreign port and an average of two tons of shipping each month to keep him going while in combat. In order to supply a single infantry division, eight freighters must constantly sail back and forth from source of supply to unloading port. Six hundred merchant ships landed the North African invasion forces.

Everything that an army needs must go on board ship. Guns, jeeps, tractors, steel girders for bridges, tons of steel mats large enough to cover an airfield. Food, stationery, razor blades, clothing, tobacco, toothpaste. In a recent Atlantic crossing, one ship in a convoy carried a week's supply of meat for 4,480,000 men. Once an entire railroad was carried to Iran on merchant ships—locomotive, box cars, signal systems, and rails. Sometimes a

ship carries her weight in cargo. Every cubic foot of space is packed, whether below or above deck. Drums of oil, airplanes, small boats, freight trains, boxed motors, trucks, and refrigerators ride the seas to foreign ports above deck.

This cargo is often unloaded in ports with inadequate facilities, with lighters never built for such strenuous work. Sometimes it must be unloaded in hostile anchorages.

### *Wartime Changes in Merchant Marine*

Before America declared war, the Government had already requisitioned many passenger ships, freighters, and tankers. The others were taken over immediately when war was declared. In December, 1941, the United States had 1,150 passenger liners, freighters, colliers, and tankers. Approximately 750 vessels were built in 1942; approximately 2,000 more will have been built by the end of 1943. Shipyards are turning out five ships a day—thirty-five a week—and will continue to do so until the war ends. As these new vessels are completed, the Maritime Commission turns them over to private companies for management and operation.

The great luxury liners underwent the greatest changes when the Government called all American ocean-going ships into service. Bunks, three and four deep, were installed in lounges, once elaborately equipped and decorated. Cocktail rooms became medical dispensaries; dining saloons, bare mess halls. Rubber rafts to supplement life boats were lashed along

upper decks. The huge size of the passenger liners make them excellent troop carriers.

On freighters and tankers, guns were mounted—and they were ready for war duty. Most freighters that are now coming off the assembly line are Liberty ships, vessels in the 10,500-ton class. A crew of forty-five mans a Liberty ship, of which there are more than 1,000 in service.

Because of necessary censorship, the public knows only a little of what the men in the Merchant Marine do. As Frank J. Taylor, president of the American Merchant Marine Institute, explains:

The enemy would like to know about the movements of vessels at sea or homeward bound and the nature of their cargoes. In fact, many of the details known to the personnel in shipping companies would, if taken together, make a highly informative picture for enemy agents. When the office forces and pier staffs of private shipping companies leave their work, they make no mention of what they have done or seen. When the men from the ships come ashore, they avoid mentioning definite facts, and they tell about interesting incidents without reference to time or location.

The steamship companies are now agents for the Government. An executive order of the President established the War Shipping Administration on February 7, 1942, and granted broad emergency powers for requisitioning ships. Under the WSA all American merchant shipping became a pool, from which vessels are drawn as they are needed. And as they are put into service, they are assigned to American

**A Liberty ship—one of the freighters that are coming off assembly lines at the rate of five a day.**





steamship companies to operate under their own trained personnel.

Because of the complexities that have arisen from ship management under both WSA and the steamship lines, work done by clerks, stenographers, and accountants has become extremely important; and intelligent, hard-working office workers—both men and women—are more than ever in demand by the steamship companies.

"In peacetime," says Mr. Taylor, "the shore staffs in offices and on piers are kept busy with constant sailings and arrivals, carefully timed for maximum efficiency. In wartime, these men have to be miracle men, for ships seldom arrive and sail singly. In large convoys they arrive together unannounced, and in large convoys they sail away together."

#### **Steamship Companies—Government Agents**

A steamship line's management must be kept flexible to the demands of the Government. The company might have all its ships under its own management, or it might have to turn some of them over to the Army and the Navy for use as auxiliaries. A company might act as an agent for a ship during only one part of its voyage. Sometimes before the round-trip voyage is completed, three or four steamship companies have acted as the ship's agents. One of these companies is the general agent; the others are subagents. All bills are given to the general agent, which in turn renders them to the WSA.

The steamship company attends to the same details it would handle if the ship were carrying its own cargo. But the company no longer solicits business from exporters. All cargo



*Photos courtesy WSA and U. S. Maritime Com.*

**A locomotive lashed to a ship's deck. Notice the life raft that will slide into the ocean when a slender rope is cut.**

comes to the ship for the account of the United States Government.

The Government pays all bills and pays a fee to the steamship company for its services. This means that every expenditure must be accounted for and every bill accompanied by a voucher signed by the captain or some other authorized agent. War Shipping Administration auditors check all these expenditures.

"The network of accounting," Mr. Taylor says, "that goes on between steamship lines these days is literally an extraordinary piece of business."

Small wonder, then, that the need for a clerk-accountant on board ship has become inestimably important. And small wonder that one of the most important jobs in steamship offices on shore is that of accountant. More and more women are finding places in the expanding accounting departments, which before the war were staffed by men.

When a convoy is being made up, the steamship company checks with Government agencies and also with the agencies of the United Na-

tions on the kind of cargo to be carried, when it will be available, and whether it is suitable for the vessel assigned. Almost immediately, then, the company must find a berth for the ship at the loading piers and have the cargo ready so that the ship will be loaded in time to keep her rendezvous with the convoy.

The tremendous activity on the piers has its counterpart in the steamship company's offices. There a vast amount of detail work is done. Manifests and bills of lading are prepared. Requisitions are made out for money to supply the purser's office, for materials needed by the engine room, for items needed by the commissary and deck departments. As crews are signed on, arrangements are made for allotments and insurance for the men's families. Longshoremen and men to handle the lines when the ship clears her berth are hired; towboats are arranged for.

### *When a Ship Docks*

Arrivals mean as much work as sailings. Under wartime restrictions, a steamship company may receive notice late in the evening that twenty vessels for which the company acts as an agent will arrive early the next morning. Piers are found and cleared to handle the fleet. The United States Customs is notified. Large amounts of cash must be on hand to pay the crews. The following morning, while immigration authorities examine the crew, steamship line representatives pick up all papers—bills of lading, manifests, cargo plans, voyage reports, and log books. Steamship employees also make inventories of the cargo and hire stevedores.

All these operations must be checked with the WSA. Its representatives must give authority for the disposition of the cargo, the time for the turnaround, and the taking on of new cargo after the vessel is made ready to put out to sea again.

Perhaps on the homeward voyage, the junior assistant purser's duties have been light and he has worked only two or three hours a day. But now, while WSA representatives are checking the ship's papers and immigration officers are examining crew members, the junior assistant purser has to attend to a myriad of details. Then when crews sign on and stevedores again load the ship with war supplies—or troops march on board—a new chapter in the ship's history begins, and the junior assistant purser must be on deck to record it.

## *A Maritime Training Program For High School Boys*

IN OCTOBER the Board of Education of New York City approved an expenditure of \$3,000,000 for the postwar construction of the Metropolitan Maritime High School on the East Water Front. The school will be the only one of its kind in the world. Under the project, which was developed by the Maritime Educational Commission, the school will accommodate 3,000 boys. They will be trained for sea and shore duties in all branches of the maritime industry, and 200 will be graduated each term.

Maritime studies will be supplemented by academic courses in regular high school curricula. Because some of the boys graduating from the school will not go to sea but will do office work on shore, there will be instruction in steamship business ashore, including bookkeeping, preparing manifests, and other maritime paper work.

The high school building will be so designed that each floor will correspond with the relative position of some department of a ship. The engine department will be on the first floor; the deck and radio departments on the upper floors. The roof will be the "bridge" where celestial navigation and signaling will be taught. "Between decks" will be the stewards' department, the purser's office, a cafeteria, and classrooms for instruction in freight and ship maintenance and operation.

So that the boys will learn what a real deck is like, a freighter topside will be constructed in the building. The "deck" will have a chartroom, a flying bridge, a radio shack, aerials, lifeboats, davits, fire lines, and three hatches with accompanying masts, booms, and kingposts.

In addition to the equipment inside the school, there will be a freighter, a yawl, a ketch, and a heavy duty power boat anchored in the basin at the rear of the school.

### *A Secretarial Assignment on Smoking*

HERE IS A TIMELY warning for your secretarial students. You might ask them to type these figures in tabular form, with proper headings, or to make a simple bar graph, using different typewriter characters for the various divisions.

A survey among 242 companies shows that 61 per cent of them permit men employees to smoke at their desks or elsewhere without restrictions, but only 10 per cent give women employees this freedom. Men may smoke only in rest rooms and washrooms in 34 per cent of the companies; women, in 73 per cent of them. Men are permitted to smoke during rest periods only in 5 per cent of the companies; women are thus restricted in 17 per cent—*Sales Management*.

# What Should Be Done in Shorthand Classes During This Wartime Emergency?

An address by LOLA MACLEAN



Miss Maclean delivered this address before the annual convention of the Sixth District, Michigan Education Association, in Detroit, October 15. She is educational director of the Detroit Commercial College and was president of the Department of Business Education of the N.E.A. in 1937-1938.

THE LEARNING OF SHORTHAND today, during the war, requires, as it did prior to the war, acquisition of head knowledge and hand skill—learning *what* to write and *how* to write it.

The question confronting those who teach shorthand is today, as always, how best to teach it. Shorthand teachers should strive constantly to improve their methods of procedure, so that shorthand may be learned as easily and as quickly as possible.

Methods of teaching shorthand have improved through the years. Methodology should be improving now, in wartime, as in peacetime. During the war it is more important than ever before to teach shorthand better, to train students to be more thorough, to train them in total accuracy, and to train them to be rapid writers.

It is highly important that shorthand be taught thoroughly today, so that the shorthand writer may be competent to report widely varied technical language in use, very largely, as a result of the industrial development created by the war.

Shorthand writers are confronted today, more than ever before, with the reporting of vocabularies of aviation, engineering, industrial chemistry, structural steel and iron, as well as the military vocabularies. It is therefore evident that more training in shorthand, rather than less, is the requirement of today.

If, in recent years, students had been trained to a higher degree of skill, there would not be the shortage of stenographers and shorthand

reporters that exists today. There are many instances where two persons must be employed to do the job of one. This is not only a waste of manpower but also a waste of machines and room space.

Today we can see so easily the errors of the past, when training programs may not have been so good as they should have been, when students were led to believe that a fair rate of speed and so-called "average accuracy" were sufficient.

Leading students to believe that just enough training to meet a first-job requirement is sufficient tends to keep standards low. Standards can be raised only by training students to a higher degree of skill, thus enabling them to perform more efficiently.

It is always important for educators to train students thoroughly, whether it be wartime or peacetime. The more training students receive prior to their employment, be that employment what it may, the more service they should be able to render their employers and the nation. Shorthand training programs should be strengthened; every effort should be made to teach more shorthand and better shorthand than ever before.

Dr. John Robert Gregg, author of Gregg Shorthand, in a message to the students of the Shorthand Reporting School of the Detroit Commercial College, dated September 23, on the occasion of their 1943 opening exercises, expressed sentiments pertinent to the question we are discussing today.

Will you please convey to the members of the shorthand reporting class my greetings and cordial good wishes for their success.

You may tell them in all sincerity that never in the history of our country was such a pressing demand for really expert shorthand writers evident. There is, of course, the need of reporters to replace those who are now in the various services, but in addition to that, great executives in government and industry are constantly seeking the services of young men and women who can work at high speed.

But remember, opportunity comes to those who are well prepared—that is to say, those who have had the perseverance and determination to perfect their skill.

The realization that in making themselves more

skillful they are rendering a service to the national effort should be a great stimulus.

On the question under discussion, there is no higher authority than Dr. Gregg. What he says should encourage all of us to teach more and better shorthand.

Quoting from national business leaders:

The Chamber of Commerce of the United States, comprising 1,700 associations of commerce, is the national spokesman for business. Its Committee on Education speaks specifically for the Chamber's interest in education. H. W. Prentiss, Jr., is a member of this committee. He says:

In wartime, business seeks the same qualities in applicants for positions that it does in peacetime. If there should be any difference, it would consist entirely of greater emphasis on speed and adaptability in learning new work.

Fermor S. Cannon, president of the United States Savings and Loan League, whose national offices are in Chicago, says:

All schools should stiffen performance and requirements during wartime. When we hasten production, the resulting operation must even be better than when we have a larger chunk of time to use. It is vital that a more realistic and sympathetic attitude toward business and its methods of operation be instilled into the student body. Nothing can take the place of real preparation for work. We shall always need good, well-grounded folks to carry on the work of everyday jobs.

On account of the vital importance of airplanes in winning the war, a message from the aircraft industry is of the highest importance. Speaking for the Aircraft Division of the Murray Corporation of America, Alfred B. Euker, director of the Educational Department of the Aircraft Division, says:

Accuracy, efficiency, and good judgment are the factors that should be considered in the designing of any curriculum, whether it be for training of workers for business or industry. We do not believe that there can be a shortcut to attaining these objectives and therefore hesitate to recommend any changes in training methods which would result in placing less emphasis upon the aforementioned factors.

While our main objective at this time is to get into full production on government requirements as rapidly as possible, we feel that we should also give a great deal of thought to the long-time effect of training programs, and to encourage such educational activities as will enable our employees to secure better positions when the present emergency is passed. So far as we can determine, there is no difference in the type of training for either peacetime or wartime conditions.

Conferring with other leaders of business

throughout the United States, I find their sentiments are the same as those I have just quoted. Whether these leaders are engaged in business in the North or the South, in the East or the West, their sentiments are identical; they demand more and better business education.

The sentiments expressed by the business leaders from whom I have quoted are a challenge to teachers to extend their educational programs and raise standards to new high levels of achievement.

MORE THAN 100,000 teachers have left the profession during the past year; 39,000 to the armed forces; 37,000 to war industry or private employment; 17,000 to accept responsibilities in newly made homes; 7,000 on account of age, physical disability, or death; 12,000 because of health or other reasons for which leaves of absence have been granted. And the end is not yet.

We may reasonably expect another 100,000 of qualified teachers to give up their work in the profession during the coming year. Many of them will leave because they are unable to maintain themselves and those dependent upon them on the meager salaries now paid to teachers.—George D. Strayer, Teachers College, Columbia University.

## POSITIONS WANTED

FORMER COMMERCIAL TEACHER desires a position as teacher or manager in private school in Arizona or California. Exceptional results in Gregg Shorthand review and speed classes. Box 102.

MATURE MAN, experienced in teaching Gregg Shorthand, bookkeeping, and other business subjects in business college and large city schools; also successful as scholarship salesman and manager. Now head of business department in large high school, but desires change to better paying place. Box 103.

MAN, 33 yrs. of age, married, one child, wishes to return to collegiate or university secretarial teaching. Has M. S. degree with one year and two summers on Ed. D. Can teach all secretarial and related subjects as well as method courses. Has professional experience in coaching tennis and swimming. Experience includes 7 years as assistant professor, teachers' college; 1 year teaching fellowship, university; 5 years instructor, high school and junior college; two summers vocational school. Has done writing, research, speed and lecture work in typewriting. Best of references. Box 104.

WANTED: To buy an Interval Timer in good condition. Please state price. Box 105.



# The Teaching of Syllabication

## PART 2—SUGGESTED TEACHING PROCEDURES

RALPH S. HANDY

*Bryant College*

*Providence, Rhode Island*

A MINIMUM requirement in the study of word division is that the students understand accents and be able to distinguish long vowels. At least a speaking acquaintance with the marks for the other vowel sounds is helpful. A few drills on these fundamentals will serve as a preparation for our study and, incidentally, will be generally valuable to the student.

Let us assume a class situation. The teacher has supplied motivation, perhaps by writing on the board a few commonly mispronounced words with accentual and diacritical marks according to the dictionary. Individual students will be called upon to pronounce the words. As some fail to interpret the marks correctly, the need for instruction and drill can easily be pointed out.

One good drill for long vowels is to have the students write a macron over every long vowel in a spelling lesson. Drill on accents can be developed from spelling lists, but some students need to be led from a list of words all accented on the first syllable to a list in which all are accented on the last and thence to a mixed list.

There is a rhythm in work with accents that can best be brought out by accompanying the stress of the word with a beat of the knuckles or a pencil on a book. A selected list of words having been written on the board, first the teacher, then the teacher and the class, and then individual students read slowly, rhythmically, and with pencil beats. Ordinarily, this drill should be continued over a period of several days.

### *Teaching the Vowel-Consonant Rules*

Once the class has command of accents and long vowels, as determined by test, the rules for syllabication may be presented. Motivation may be developed from the material of the first section of this article, published last month (page 141).

Although the existence or nonexistence of prefixes and suffixes must be determined before the basic rules are applied, it seems pedagogically expedient to introduce the vowel-consonant rules first. Even mediocre students find little difficulty with the first three rules, which can be presented one by one in a black-board demonstration. The lists after each rule, probably supplemented by additional words, will serve for drill purposes—and drill is certainly necessary to fix the principles in mind. The teacher who would like to try the developmental or direct method may write on the board a list of correctly divided representative words and lead the class to discover the rules.

The following words will do for the first rule: com pel, pic nic, sar dine, tur nip, fur nace.

Having written these words on the board, the teacher will announce that they are divided correctly and that they are all divided according to the same principle. What, he will ask, is the similarity among them which, if known, will guide us in dividing similar words?

JOHN. You divide after the third letter.

TEACHER. But we can hardly plan on dividing every word after the third letter. *Until* is divided after the second letter and belongs to the same group.

(*"Un til" is added to the list on the board.*)

MARY. We can tell how to divide by sounding the words. Just say *com* (pause) *pel*.

TEACHER. It is helpful to sound the words as you say, but one person might say *tur* (pause) *nip* and another might say *turn* (pause) *ip*.

About this time, someone will discover that the words are divided between consonants. If, however, more guidance is necessary, the teacher may call attention to the relative positions of vowels and consonants, perhaps by asking the students to name the consonants in each word for him to underline on the board.

The rule discovered, additional words may be added to the list by the students, who have their spelling books at hand, and by the teacher, when suggestions lag or threaten to carry the discussion beyond the principle being developed in the lesson.

The other rules may be introduced in like manner, probably on successive days. The Short Vowel Rule, Rule IV, will be found more difficult than the other three and will require more careful explanation and more drill.

Before proceeding to the Prefix-Root-Suffix rules, drills and tests should be given to consolidate the Vowel-Consonant rules. To facilitate checking and to save time for the student, drills of the following type are suggested. The instructions are to write opposite the words the numbers of the rules that govern their division. There will be as many numbers as there are breaks in the word. The rules, the spelling, and the division are given to the class because we want to drill on but one thing at a time. Later drills will require the student to divide the words. The test offered here as a model is obviously too short to be valid; thirty-three divisions, regardless of the number of words, have been found satisfactory. When two rules apply, encourage the student to refer to the one nearer the top of the list.

#### Drill on Vowel-Consonant Rules

##### LEGEND

- ē Keep ēr together
- x Do not begin with x
- 1 Between consonants
- 2 Between vowels
- 3 Long vowels
- 4 Short unaccented vowels
- 4' Short accented vowels

TEST WORDS	KEY	TEST WORDS	KEY
bis cuit	1	rou tine	3
lē gal	3	khā ki	3
av' ēr age	4', ē	nov' el	4'
cre ate	2 (or 3)	anx ious	x
ca det	4	pan to mime	1, 3

Of course the numbering system is entirely arbitrary, but care should be taken to make it as simple and natural as possible in order that we shall not test the student's ability to follow the system, but his mastery of the subject matter. To make success more certain, it is suggested that a blackboard demonstration, followed by drill and a trial test, precede the real test.

#### Teaching the Prefix-Root-Suffix Rules

The Prefix-Root-Suffix rules will present some problems that should be discussed. In the first place it will be discovered that the Prefix Rule usually overlaps one or another of the

Vowel-Consonant rules. For instance, *pre view* is divided immediately after a long vowel; *prēl' ude* is divided after the consonant following an accented short vowel. This being the case, we can, for practical purposes, reserve the Prefix Rule for the few cases which no other rule covers.

Throughout our study it will be well to emphasize the simplicity of the rules for syllabication, postponing the study of the notes under each rule until need arises. The student must not be confused or discouraged by a complexity of exceptions. Because the Root Rule is rather more complicated than any of the other rules, it will require more careful handling. Words with specialized meanings, as well as groups including only a few words, are better avoided except for mature and serious students.

The special suffixes can most easily be learned phonetically, the student memorizing one or two representative endings from each group to remind him of the rest, and drilling until he can always distinguish the special suffixes from the regular ones. This short drill uses the legend given in the next paragraph:

spec ta cle	1, s	a veng ing	4, w
dis pos al	1, w	sen ior	s
gor geous	s	a vail a ble	4, w, 4
ma chin ist	4, w	gen ius	s
in ven tor	1, 1	ten sion	s
con sum er	1, w	per sist ence	1, w
cre a tive	3, s	found er	w

The complete set of rules having been presented, the teacher will now make his drills more inclusive. Even so, however, there are only two items to be added to our summary of rules, which now appears thus:

s Special suffixes	3 Long vowels
w English words	4 Short vowels
e Keep er together	unaccented
x Do not begin with x	4' Short vowels
1 Between consonants	accented
2 Between vowels	

The order should be maintained as given in order to indicate precedence. In dividing a word, let all other rules give way to the special suffixes. English roots give precedence only to special suffixes. The *ēr* combination and the rule requiring *x* never to begin a syllable (except the first) have practically no exceptions. The vowel-consonant rules ordinarily do not conflict with one another.

Even though the class has proved its control over the principle of syllabication, it is important that follow-through take place in spelling, transcription, and typewriting classes. It would be most helpful if the teachers of these subjects, as well as the English teacher, would explain to the student any incorrect divisions made, rather than merely to point out the error or make reference to the dictionary.

Further study of syllabication might lead the student to sources such as Webster's International Dictionary, which lists rules in considerable detail, and to a study of groups arranged according to suffixes. A few apparent exceptions to the rules may, from time to time, present themselves, but a more or less satisfactory explanation can usually be worked out, often on the basis of etymology. Here are some such words to work on:

ab sol vent	en am el
pars ley	den si ty
right eous	sub tle
aft er	fash ion
ad ver bi al	im mu ni ty
form al de hyde	forc i ble
mis de mean or	of fi ci ate
ger mi cid al	fu si ble



### What Is the Law?

May a customer who failed to examine his purchase claim later that it was not what he wanted and void the contract?\*

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### About Washington's Pentagon

THINGS YOU DIDN'T KNOW about the Pentagon: It has 16½ miles of corridors, of which 8½ miles are classed as "auxiliary" . . . It is 120 feet high and has a cubic volume of 90,746,000 feet. Of this, however, only 78,524,000 is in the main building. The rest is in the boiler house and beneath the terraces . . . It has 288 civilian guards and 42 military guards. Janitors and charwomen number 700 . . . It has 21,000 desks, 140,000 chairs, 1,500 electric clocks, 650 water fountains, and 200 restrooms with 2,000 wash basins . . . Its construction called for the moving of 5,684,000 cubic yards of dirt and the pouring of 435,000 yards of concrete . . . The actual building cost \$49,957,653. And those fancy exterior "facilities" added another \$13,496,930.—*Washington Daily News*

\* No. The customer had an opportunity to examine the shirts but failed to do so. He has no one to blame but himself. (*American Business Law*. R. Robert Rosenberg)

# Why Do Girls Choose Shorthand?

LEWIS R. TOLL

*State Teachers College, Pullman, Washington*

WHY do hundreds of thousands of girls study shorthand in our high schools every year? Business educators have for years pointed out that there are normally many more shorthand enrollments than are justified by the number of stenographic and secretarial jobs, and high school administrators have done more to discourage shorthand enrollments than to encourage them. Nevertheless, the number of girls studying shorthand in the high schools of the country has increased continuously during the thirty years preceding the war economy.

The popularity of shorthand has not been created by high school guidance programs. Students have testified to this, and administrators and guidance counselors are usually on the defensive with regard to the large numbers in shorthand classes. Of course, it may be said that the high school does not provide a vocational program that is diversified enough to allow girls much choice. But why do parents not insist on the provision of general-clerical or retail-selling programs for their daughters? And why is stenography by far the favorite course of high school graduates attending business colleges?

In presenting a few fundamental causes that underlie a girl's choice of shorthand, I do not contend that other important causes do not exist.

No doubt the outstanding cause is the large number of jobs requiring the use of shorthand. From 1910 to 1940 the number of women stenographers, typists, and secretaries increased almost 400 per cent: from 263,000 to more than 1,000,000.<sup>1</sup> During the thirties a quarter of a million women stenographers, typists, and secretaries were added to the labor force. Since 1940 the increase of employed stenographers has been abnormally rapid due to wartime conditions.

Over two fifths of all women office workers are classified by the 1940 Census as

"stenographers, typists, and secretaries."<sup>1</sup> More women are in this occupational group than in all types of nonstenographic, nonbookkeeping jobs combined—more than are employed in all kinds of sales work.

A summary study of twenty occupational surveys made from 1935 to 1940 shows that 32 per cent of the women office workers in the firms surveyed were stenographers and secretaries, and 10 per cent were typists. This checks closely with the United States Census, which shows that 42 per cent of all women office workers are stenographers, typists, and secretaries.

Occupational analyses show that another 10 or 15 per cent of women office workers may be required to take some dictation and transcribe, although they are classified by nonstenographic job titles such as "receptionists" or "general clerks." Therefore, it is likely that one half of all women office workers are required to use shorthand on the job.

An even larger percentage of women office workers may be required to have this skill but not to use it. Not infrequently the ludicrous situation occurs in which a woman office worker brushes up on her shorthand to go from a job for which this skill was required but not used, to another job, which, unbeknown to her, is similar in this respect.

The turnover of stenographic and secretarial positions is rather high, a fact which is common to nearly all occupations which are predominately feminine. Employers are willing to hire young women eighteen or nineteen years of age—experience preferred—to fill stenographic vacancies.

If we ask shorthand pupils why they are taking shorthand, we get a variety of answers, none of which will show that they understand the conditions relative to demand and supply for the country as a whole, or even for their local communities. Nevertheless, the sum of these reasons for taking shorthand does show the influence of general economic demand better, perhaps, than has been shown by some educators who have not investigated all aspects of the demand situation.

<sup>1</sup> Based upon tabulations of returns from a 5-per cent cross section of the population enumerated in the *Sixteenth Census of the United States (1940)*, Series P-14, No. 11, March 6, 1943.



Such replies as "When my sister tried to get an office job, she was asked, 'Can you take shorthand?'" or "My mother would like to have me study shorthand so that I might use it in a pinch even after I'm married," are examples of individual reactions that when greatly multiplied do reflect job-market conditions.

Most girls think that stenography offers them better promotional possibilities in an office than do other clerical occupations, and they are usually right in this belief. Stenographic jobs pay more than most other jobs in the office, including all types of office-machine jobs; and the most-traveled promotional path in the business office is that of stenographer to secretary. True, there are some promotional possibilities for both women stenographers and nonstenographic women office workers in the direction of executive positions. But the executive paths are not well traversed by women, either because the employer prefers men executives or because women have matrimonial interests that temper lofty occupational ambitions.

Another basic reason for a girl's wanting to study shorthand is that she believes she would like to be a stenographer or a secretary. This belief is arrived at partly as a result of her experiences in shorthand and typewriting classes and partly because she has friends who

like their work as stenographers. Follow-up surveys of high school and college graduates furnish abundant evidence to show that women stenographers and secretaries enjoy performing their tasks and do not want to change to an unrelated type of work. There are almost no requests from stenographers, for example, for the provision of retail sales training, although many retail saleswomen say that they would like to have stenographic training.

Nothing in this article is intended to deny the fact that there are many girls in shorthand classes whose vocational interests and abilities might, if they were discovered, indicate that other subjects would be more profitable for them. Likewise, many high school junior and senior girls who are not taking shorthand might have found, from an analysis of their interests and abilities, that shorthand would have been a better choice for them than some other subjects they elected.

There is a high mortality in shorthand courses, as is the case in any course requiring a long period of training for mastery. The application of available guidance techniques would cut down this mortality considerably, but the mere statement, "There are too many girls taking shorthand," will not weed out the right students from the wrong ones.



### How Are Your Postscripts?

POSTSCRIPTS are important on sales letters. And the best kind of a postscript is a hand-written one.

Just received an interesting note from Jim Ford of Washington, New Jersey. Jim is a hard-boiled, experienced mail-order man. He knows all the tricks . . . but he sent us a circular letter issued by the China's Children Fund, Inc., 236 West 55th Street, New York City. It was just a Mimeographed, filled-in appeal, but on the bottom left-hand corner, written in the same ink as the signature, was this postscript—"War is most cruel of all to the children, Mr. Ford."

The hard-boiled Jim Ford reported: "Dear Henry: The personalized postscript won me to Chinese relief."

So . . . don't pass up the opportunity of putting postscripts on your letters. It is even a good habit on personally dictated letters to add a little postscript under your signature. In many cases the postscripts are read before the letter itself, and postscripts are remembered long after the letter itself has been forgotten.—*Reporter of Direct Mail Advertising.*

### Liberty Tanker Named for Typewriter's Inventor

HERE'S a wartime honor to the typewriter industry. A new Liberty tanker, launched September 27, 1943, at the yards of the California Shipbuilding Corporation, in Wilmington, California, was christened the SS. Christopher Sholes by Mrs. B. Ellis, wife of the general manager of the explosives division of the Hercules Powder Company, Wilmington, Delaware.

Christopher Latham Sholes was born in Pennsylvania in 1819, entered the printing trade, and later edited several newspapers in Wisconsin. He held both Federal and state offices and served in both houses of the State Legislature.

A machine for addressing newspapers on the margin was one of his earliest inventions; patents were later granted him on a paging machine and for improvements on a numbering machine. He received his first typewriter patent in 1868. He turned the manufacture over to the Remington Arms Company after five years of unsuccessful efforts to make and sell the machines. Sholes received numerous patents, the last one in 1878.

# The December Bookkeeping Contest

MILTON BRIGGS

HERE IS THE FOURTH in a new series of contests designed to interest all bookkeeping students. This problem will require not more than one or two class periods and will provide a welcome change from textbook routine. The B.E.W. will distribute prizes, as described below, for the best student solutions of this contest problem. All the information you will need is given here.

## How to Participate

1. Have your students work the December contest problem on the next page. The B.E.W. hereby grants you permission to duplicate the problem for free distribution to your students if you wish them to have individual copies. The contest problem is so short, however, that it can conveniently be written on the blackboard or dictated.

Students who wish to earn a Junior Certificate of Achievement work only Assignment A. Those who have earned Junior Certificates complete Assignments A and B for the Senior Certificate. Those who hold Senior Certificates complete Assignments A, B, and C for Superior Certificates.

2. Send all solutions by first-class mail or by express (they cannot be sent by parcel post) to: Awards Department, THE BUSINESS EDUCATION WORLD, 270 Madison Avenue, New York, 16, N. Y.

3. With your papers send a typed list in duplicate of the names of the students whose papers are submitted. Place the letter "A" after the name of each student who is to receive a Junior Certificate of Achievement, the letter "B" after each to receive a Senior Certificate, and "C" after each to receive a Superior Certificate.

4. Remit 10 cents for each paper. This is to cover in part the costs of examination, printing, and mailing. The B.E.W. will award an attractive two-color Certificate of Achieve-

ment to each student whose solution meets an acceptable standard.

5. Select the three papers which you consider best in each division and place these on top. They will be considered for prizes. (Teachers who do not wish to submit papers for certification may enter in the contest, free of charge, the three best solutions from each class.)

6. The B.E.W. will award cash prizes as follows: \$2 first prize for the best solution submitted in each division and ten prizes of 50 cents in War Savings Stamps in each division for other outstanding papers. In case of ties, duplicate prizes will be awarded.

7. Each paper submitted must have these data in the upper right-hand corner: Student's name in full, name of school, address of school, teacher's name in full.

8. All papers become the property of the BUSINESS EDUCATION WORLD. No papers will be returned.

9. The judges will be Clyde I. Blanchard, Milton Briggs, and Mrs. Claudia Garvey.

10. CLOSING DATE of this contest is January 14, 1944. Contest papers to be considered for prizes must be postmarked not later than midnight of that date. Papers postmarked later than that date will be accepted for certification only. Prize winners will be announced in a later issue of the B.E.W., and prizes will be mailed as soon as possible after the judges have made their decisions.

## The Bookkeeping Contest Problem For This Month

READ THE FOLLOWING introductory paragraphs to your students:

This year Christmas shopping began in July. During July, the United States Post Office Department started a publicity campaign urging everyone to mail Christmas packages early to

the men and women in the armed services overseas. With nearly 10,000,000 men and women in service, the Post Office Department faced a tremendous task in delivering Christmas mail and gifts to them.

The directors of the Davenport Department Store decided to devote a section of their floor space to a Christmas shop with gifts exclusively for service men and women. The shop opened August 15. An advertisement announcing the opening offered to pack, wrap, and mail without charge any article purchased for a service man or woman before November 1.

This inducement brought in hundreds of early shoppers for Christmas gifts. Business boomed as shoppers showed their appreciation of the free service offer and their co-operation with the plea of the post office, "Mail Early to Men and Women In Service."

The office manager of the Davenport Department Store requested the head bookkeeper to have separate records kept of the transactions for the Christmas shop. In this contest, you are to assume that the head bookkeeper assigned you to keep these records.

Figure 1 lists the accounts that summarize the bookkeeping records of the Christmas shop from the time of its opening through December 31, this year.

*Dictate these figures or have them duplicated or written on the blackboard.*

Account Title	Total Debits	Total Credits
George Pearson	\$ 11.40	\$ 1.50
William Sherman	7.64	.90
Norris Novelty Company	12.04	647.93
Mailing Expense	295.67	
Mrs. John Fairfax	24.00	3.75
Robinson & Son	16.77	397.05
Purchases	6,037.98	75.43
Harper & Sawyer	3.50	301.97
Cash	9,536.20	3,076.93
Crown Confectionery Company		89.04
Marion B. Gooding	18.50	.75
Sales	37.74	7,046.92
Christmas Shop, Capital	100.00	5,000.00
Mary Hathaway	9.45	1.00
Taxes Payable		116.40
Taxes	144.01	
Selling Expense	563.63	
Ford Food Products, Inc.	3.40	73.87
Mrs. Robert Walker	12.11	.60

Figure 1

ASSIGNMENT A

*For students who wish to earn a Junior Certificate of Achievement*

Prepare a Trial Balance of differences from the information shown in Figure 1. Arrange accounts in the correct order, according to proper classification: Assets, Liabilities, Proprietorship, Income, Cost, and Expense. Use pen and ink, and journal paper or white paper properly ruled.

ASSIGNMENT B

*For those students who have a Junior Certificate and wish to earn a Senior Certificate of Achievement*

On the back of the paper you used for Assignment A, prepare a Profit and Loss Statement for the period from August 15 to December 31, 1943. Use pen and ink. The merchandise on hand at the close of business December 31, 1943, was valued at \$1,117.63, and the selling expense items (wrapping paper, string, etc.) unused amounted to \$49.50.

ASSIGNMENT C

*For those students who have both Junior and Senior Certificates, and who wish to earn a Superior Achievement Certificate*

After you have completed Assignments A and B, prepare a Balance Sheet in either report form or account form. You may use either pen and ink or the typewriter for this.

Comments from Teachers Using the Bookkeeping Problems

ALTHOUGH I do not submit papers every month, my students work every contest problem published in the B.E.W. We find them very practical, helpful, and interesting.—Ellen C. Rbinard, Bellefonte, Pennsylvania

I AM SENDING these papers as encouragement to the students as it is their first attempt in a contest of any kind. I would like them to have more confidence in themselves. No doubt, these bookkeeping contests will give them that incentive.—Sister M. Digna, O.S.F., School Sisters of St. Francis, Elgin, Nebraska

The names of students who submitted prize-winning solutions in the October bookkeeping contest will appear in the January issue of the B.E.W.

# The Lamp of Experience

HARRIET P. BANKER, EDITOR

## A Christmas Holiday Suggestion

HERE IS a suggestion for maintaining the interest of the shorthand students on the day before the Christmas holiday.

Write the name of each student in shorthand on one side of a white card or a folded piece of paper (dimensions are about 3 by 4 inches) and affix a Christmas seal for a "stamp." On the opposite side of the card or the folded paper, write in shorthand a Christmas message—either an original verse or stanzas copied from other Christmas cards and enclosed in quotation marks.

The students use part of the last shorthand period before the holiday for studying and reading their cards and those of the other members of the class. My students, who enjoy this device very much, tell me that they place the cards in their memory books.

It usually takes me about two hours to prepare the messages for seventy-five students, but the time spent is well worth while.—*Mary A. Almeter, Technical High School, St. Cloud, Minnesota*

## How to Increase Typing Speed

TO GIVE a pupil the "feel" of the typing speed he is trying to make, have him set the bell to ring for an x-stroke line. "X" is the number of words a minute he is trying to make. For example: If he is typing 30 words a minute and wishes to type 32, have him set the margin stops on his typewriter for a 32-stroke line (10 and 48, with the bell to ring at 42—or at whatever point *his* bell rings).

Give a signal every 12 seconds. At the end of 12 seconds say, "One"; at the end of 24 seconds say, "Two," etc. If the pupil is typing at the exact speed, the bell on his typewriter will ring each time a signal is given; and he will then throw the carriage. If the bell rings ahead of or after the signal, he should slow down or speed up accordingly.

When each pupil can throw the carriage simultaneously with the signal and has fewer errors than before, it is time to increase the length of the line by another two strokes. Increasing the length of line by two strokes increases speed by two words a minute. Pupils adjust quickly to this technique and make rapid gains.—*Carmi J. Odell, Head of the Commercial Department, Pontiac (Michigan) Senior High School*

## A Christmas Project

MY PUPILS enjoyed a Christmas project that took the form of writing a letter in shorthand to Santa Claus. The students in the beginning class wrote the letters and the students in the advanced class answered them.

If there is but one shorthand class, the plan can be adapted by having the students write the letters one day, the next day exchanging their letters with other pupils who will then answer them. So that no one student will know to whom he is writing, each pupil may be assigned a number.—*Sister M. Lucentia, St. Mary's School, Waterloo, Iowa*

All cannot reach the same level, but all must have their chance.—*Winston Churchill*

Not in the clamor of the crowded street,  
Not in the shouts and plaudits of the throng  
But in ourselves, are triumph and defeat.

—*Henry Wadsworth Longfellow*

Learning without thought is labor lost;  
thought without learning is perilous.—*Confucius*

In order that people may be happy in their work, these three things are needed: They must be fit for it: They must not do too much of it: And they must have a sense of success in it.—*John Ruskin*

Education is not a question of hours of instruction but of moments of learning.—*Archibald MacLeish*

The reward of a thing well done is to have done it.—*Ralph Waldo Emerson*



# School News and Personal Items

DR. WILLIAM R. ODELL, superintendent of the Oakland (California) Public Schools, has been commissioned a senior lieutenant in the Coast Guard. His title is training officer of the Oakland Volunteer Security Force Regiment. His military duties require a minimum of twelve hours a week, so he is able to retain his educational post as well.

An illuminating description of the work done by the Coast Guard volunteers in Philadelphia was published in the *Saturday Evening Post* some weeks ago. Lieutenant Odell is attached to a similar organization in Oakland.

LEWIS R. TOLL has been appointed Chief of the Business Services Unit of the Training Section, Personnel Branch, War Production Board in Washington, D. C., succeeding O. R. Wessels, who goes to the U. S. Civil Service Commission (November B.E.W. p. 175.) An article by Mr. Toll appears on page 226 of this issue.

Mr. Toll has been in charge of business education at Washington State College, Pullman. He was formerly on the faculty of Western Illinois State Teachers College, Macomb. He is 1943 chairman of the Commercial Section of the Inland Empire Education Association. He has completed most of the requirements for the doctor's degree at New York University.

MISS HELEN B. BORLAND, of the University of Colorado, Boulder, has taken a year's leave of absence in order to pursue graduate study at Teachers College, Columbia University. She has selected a research problem concerned with in-service training programs in business.

MISS KATHERINE WISWELL, a graduate student at the University of Colorado, has taken over Miss Borland's classes in shorthand and typing.

MARSDON A. SHERMAN has been appointed professor of business and head of the Department of Secretarial Science at Richmond (Virginia) Professional Institute. He taught last year in Westport, Connecticut, while studying toward the doctorate at Teachers College, Columbia University.

MISS RUTH HUGHES, for the past three years an instructor in the School of Education at the University of Missouri, is now studying for the doctorate at New York University.

MISS LILLIAN SAWFORD, formerly of the high school at Festus, Missouri, has succeeded Miss Hughes at the University of Missouri.

ALICE FAIRCLOTH BARRIE was recently elected president of the Lowell (Massachusetts) Commercial College, to succeed the late Harry U. Quinn. Miss Barrie has been principal and vice-president of the college for the past eight years. She has had wide experience in business education and administration.

DR. ESTELLE L. POPHAM has succeeded Clyde Humphrey as head of the Department of Business at Meredith College, Raleigh, North Carolina, with the rank of associate professor. She taught last year at Bucknell University, Lewisburg, Pennsylvania. She received the degree of doctor of philosophy from New York University last June.

Assisting Dr. Popham as an instructor in the department is Miss Amanda Lee Thrasher, formerly a teacher in Kent State University and Mississippi Southern College.

An article by Dr. Popham will be found on page 210 of this magazine.

MISS EDYTHA TRICKETT has been appointed to the faculty of New Mexico Highlands University, Las Vegas, as an instructor in business education. She taught in the public schools of Athens County, Ohio, for thirteen years and was assistant professor of commerce at Kansas State Teachers College, Pittsburg. Miss Trickett was also head of the Department of Commerce at Alabama College for Women and a faculty member at the National Park Seminary in Washington, D. C.

MRS. OLGA STUBBE was recently appointed acting instructor in business education, Teachers College, University of Cincinnati. Mrs. Stubbe was formerly a member of the faculty of the University of New Hampshire. She received her master's degree in education at the University of New Hampshire and is studying toward the doctorate at New York University.

ROBERT T. STICKLER, formerly an instructor in the Commercial Department at Eastern Illinois State Teachers College, Charleston, has been appointed George-Deen distributive education coordinator at Proviso Township High School, Maywood, Illinois, succeeding A. William Nelson.

Mr. Stickler received his B.S. and M.S. from the University of Illinois, Urbana. He taught at the Metropolis (Illinois) High School for some time and has had several years' business experience.

DR. EUGENE H. HUGHES was promoted last month to the rank of captain in the Army Air Corps. He is stationed in Washington.

ARNOLD CONDON, formerly at the Woman's College, University of North Carolina, Queensboro, has been appointed to the faculty of State Teachers College, Whitewater, Wisconsin, in the Department of Commercial Education. His appointment will become effective January 24, 1944.

Mr. Condon received his M.A. degree from Columbia University and has completed his studies toward the doctorate at New York University. He also taught in the Highland Park (Illinois) High School, the University of Iowa, Northwestern University, and the University of Arizona.

CECIL PUCKETT has been awarded the Ph.D. degree by the University of Colorado, with a major in secondary education. The topic of his thesis is "A Study of the Background, Educational Preparation, and Occupational Duties of Federal Civil Service Clerical Employees in Denver."

Dr. Puckett is head of the Department of Business Education at the University of Denver and director of the School of Commerce summer session. During the school year 1942-1943, he was associate professor of business administration at Indiana University. He is also president of the Department of Business Education, National Education Association.

THE RHODE ISLAND COMMERCIAL TEACHERS' ASSOCIATION was organized as a separate unit of the Rhode Island Institute of Instruction at the annual meeting of that organization held in October. Miss Alice Cox, of Mount Pleasant High School, was elected president of the new commercial association; Miss Ethel E. McCombe, of Woonsocket, vice-president; and Miss Myrtle Godwin, of Warwick, treasurer.

★ ★ ★

## Business Educators in the Service

### *A Supplementary List*

#### ARMY

Clifford Ettinger, Ferdinand Gagne, B. R. Griffith, M. L. McDonald, Irwin Sukoening, Lloyd Tripp

#### NAVY

Hal Chalmersis, Harold L. Goodwin, Joseph P. Matthews, Arnold E. Schneider

#### WAVES

Evelyn Gourley

BEGINNING WITH THE FALL SEMESTER this year, a maximum of 12 hours' credit may now be earned in shorthand and typewriting in the revised commercial teaching curriculum in the College of Commerce, University of Illinois. Heretofore it has been necessary for students preparing for commercial teaching to take shorthand and typewriting without credit.

Other changes include commercial geography as a required subject, the option of college algebra or business computation, and the addition of more education courses in commercial teaching. The language requirement has been dropped, and the American literature requirement has been reduced to four hours. Two accounting courses are available, the student's choice depending on whether he has had high school bookkeeping.

THE CENTRAL COMMERCIAL TEACHERS ASSOCIATION will hold its annual convention at the Fort Des Moines Hotel, Des Moines, Iowa, on May 4, 5, and 6. Ray E. Price, vice-president of the Lincoln (Nebraska) School of Commerce, is president of the Association.

AMONG the doctoral degrees granted by New York University since last spring and not previously reported in these columns are the following:

LOIS CROSS (Ph.D.), Scudder School, New York City. A.B. and A.M. from Ohio Wesleyan University. Thesis: A Study of Trends in Practices in Business Education in Senior High Schools of the United States Since 1918.

FRANCIS R. GEIGLE (Ed.D.), State Teachers College, Montclair, New Jersey. B.S., Susquehanna University; A.M., New York University. Final document: A Study of the Preparation of Commercial Teachers in the Public Secondary Schools of New Jersey.

IKE HENRY HARRISON (Ed.D.), now in the Army, on leave from Sam Houston State Teachers College, Huntsville, Texas. A.B., Southwest Texas State Teachers College; M.B.A., Texas University. Final document: A Syllabus in Advanced Business Training for Rural High Schools of Texas.

MRS. IRENE C. HYPPE (Ph.D.) supervisor of Business Education, Divisions 10-13, Washington, D. C., Public Schools. A.B., Howard University; M.A., New York University. Thesis: Changes in Business Attitudes and Activities of the Negro in the United States from 1619 to 1936.

FLORENCE E. WAGNER (Ed.D.), B.S., New York State College for Teachers; M.A., Teachers College, Columbia University. Final document: A Syllabus for a College Course in Economics of Consumption.

# The December Transcription Tests

CLAUDIA GARVEY

## Transcription Test For the Junior Certificate

*(Dictate at 80 words a minute)*

*Instructions. Spell out unusual names in the addresses. Dictate the following addresses before starting to time the take. These letters are counted in 15-second dictation units of 20 words each.*

*Letter No. 1:* Mrs. John Cameron, 9 Queen Road, Fairfield, Maryland. *Letter No. 2:* Conlon Agency, 6 Broadway, Baltimore, Maryland.

*Letter No. 1.* Dear Mrs. Cameron: If you have not yet completed your Christmas shopping, you should visit our department store, / where you will find many useful and practical gifts. You will also discover a wide variety of novel / luxury gifts that get a warm welcome from those of us who enjoy frivolous, impractical things that we / wouldn't buy for ourselves.

Be sure to visit our toy department. You will find it exceptionally easy to (1) select gifts for your young friends. Games, books, and toys have all been arranged in our displays according to age groups.

The enclosed / booklet, "Christmas Gifts for Everyone," will be helpful in deciding what to give to whom. Use the last four / pages of the booklet to make out your shopping list. Cordially yours,

*Letter No. 2.* Gentlemen: We are planning a window fashion / show and require ten female models. We will feature winter and early spring styles.

The models will appear three times (2) daily in three different costumes, and the show will run for one week beginning January 17.

Can / you send us the required number of girls within the next few days? We want to select the outfits they are to / model as soon as possible so that necessary alterations can be made in ample time. Cordially yours, *(240 standard words, including addresses)*

## Transcription Test For the Senior Certificate

*(Dictate at 100 words a minute)*

*Instructions. Spell out unusual names in the addresses. Dictate the following addresses before starting to time the take. These letters are counted in 15-second dictation units of 25 words each.*

*Letters No. 1 and 3:* Mr. Frank Hudson, Kirby's Stores, Atlanta 3, Georgia. *Letter No. 2:* Mr. Stephen White, Kirby's Stores, Atlanta 3, Georgia.

*Letter No. 1.* Dear Mr. Hudson: Your letter expressing Mr. White's pleasure in reviewing our Christmas windows was very gratifying and encouraging / indeed. Thank you!

Our sales for November far surpassed the effort we put forth in carrying out the idea of "selling" window / displays. Just wait until you receive our sales report, which will go forward to you shortly. It is really an inspiration!

In spite of / his youth, Dan Briggs has been improving our business ever since you sent him to us as a potential display man. We feel indebted to you (1) for your selection of this talented young man, so full of new and original ideas and fine ability to carry them / out. Sincerely yours,

*Letter No. 2.* Dear Mr. White: Our window fashion parade, designed by Dan Briggs, is a sensation. We have set up a snow scene as a / background; and at eleven, two, and four o'clock we have living models, clad in our smartest winter and early spring apparel, enter at / one side, move across the foreground, and exit at the opposite side.

Each parade lasts thirty minutes, after which Venetian blinds cut off (2) public view while mannequins replace the living models. Then the blinds are lifted again, presenting an attractive arrangement of "still" / exhibits until the hour of the next parade.

It is work—yes, but it attracts immense crowds to our windows; and, best of all, it greatly / increases our sales. Sincerely yours,

*Letter No. 3.* Dear Mr. Hudson: As soon as your letter was received, I informed Mr. Baker that you have requested / us to meet with the Board of Directors at ten o'clock on January 18. I wish you might have seen the wide grin of pleasure that spread (2) over his countenance.

I am grateful for the confidence you and the Board of Directors are placing in me and particularly in / Mr. Baker. He certainly has a great talent and, along with it, a genius for hard work. I feel sure that, in advancing him, our / entire organization will be benefited, and that makes me feel unselfish in releasing him. Sincerely yours, (400 standard words, including addresses)

## Transcription Test For the Superior Certificate

(Dictate at 120 words a minute)

*Instructions.* Spell out unusual names in the addresses. Dictate the following addresses before starting to time the take. These letters are counted in 15-second dictation units of 30 words each.

*Letters No. 1 and 3:* Mr. Guy Dickson, Kirby's Store, Washington 10, D. C. *Letter No. 2:* Mr. Dan Freeman, Kirby's Store, Washington 10, D. C.

*Letter No. 1.* Dear Mr. Dickson: Our window display manager, Mr. White, has just returned from a supervision trip and reports to us that your windows devoted to a / toyland exhibit during the pre-Christmas shopping period were the most attractive arrangement he surveyed on his inspection tour.

Mr. White commented that the snow / scene was so effective that he had difficulty in pressing his way through the constant crowd assembled around the windows to make a study of the scene in order / to send in his report. He related that the delight and enthusiasm expressed on the faces of the onlookers were happy evidence that your window (1) display was so outstanding as to attract the entire town.

Congratulations, Mr. Dickson! Cordially yours,

*Letter No. 2.* Dear Mr. Freeman: Your letter of invitation to Mr. / Davis and me to visit your fashion parade interests me very much, and I should like to have you tell me more about it, for it is possible that young Briggs / may have ideas worthy of developing for all our stores

and not only advance our interests but materially improve his own.

We received your sales report / with enthusiasm and feel that your own active interest and sales talent have been a large factor in achieving such a high standard of attainment. Your (2) department store is now placed first on our list at the beginning of this new year, and we are very proud of you and your organization.

Let us know more about your / fashion parade at your earliest convenience. Cordially yours,

*Letter No. 3.* Dear Mr. Dickson: The Board of Directors has considered reorganizing the entire advertising / plan of our complete chain of department stores, and I have suggested that you and James Baker meet with us on January 18 to discuss the possibilities / for a greater advertising system.

The Board of Directors also has in mind a material advancement for you and Mr. Baker. Will you please be here at (3) ten o'clock on January 18? Cordially yours, (400 standard words, including addresses)

## Predication Pointers

DOROTHY M. JOHNSON

BECAUSE EACH address in the following letters contains fourteen syllables, or ten standard words, the postal zone and street address must often be omitted. It is well to impress upon your students the importance of including both street addresses and postal zones in actual letters. Students who live in small communities are especially likely to overlook these matters.

## JUNIOR TEST

*Letter 1.* In a test of this dictation, students tended to capitalize *department store*, in the first sentence. Teachers should review capitalization rules, stressing the fact that general terms require no capitals. Other errors made were the omission of *frivolous* and the inexcusable substitution of *practical* for *impractical*.

Note the commas before and after the booklet title in the final paragraph. Review rules for commas with expressions in apposition. (The omission of either comma or both will fail this letter.)

*Letter 2.* Review the rules for (1) spelling out numbers and (2) writing them in figures.



## SENIOR TEST

*Letter 1.* Dictate quotation marks around *selling*. Inform students in a previous lesson that dictators often do this, using the word *quote*, as: I should not use the term *quote shy* quote in describing this man.

You will wish to dictate the exclamation point, which is rather uncommon in business letters but does occur sometimes. Dictators in businesses connected with printing say "exclam," with the accent on the second syllable.

One transcript of this letter failed because *in spite of his youth* was transcribed senselessly as *in spite of us few*.

*Letter 2.* *Venetian* is capitalized. Teach the spelling of *mannequins*. (Manikin is also acceptable.) One transcript failed because the word *also* was substituted for *best of all, it*

in the last sentence. *Scenes* was substituted for *exhibits* and was accepted by the testing committee.

*Letter 3.* Inform the students that *Board of Directors* is usually capitalized. Give some preliminary practice on writing the following words in shorthand: unsuspecting, unparalleled, unalterable, undistributed, uninterrupted, unselfish, unrestricted, uninstructed.

## SUPERIOR TEST

*Letter 1.* *Surveyed* was transcribed *visited* in one test letter. The comma is required after *congratulations*; review the rule for commas with names used in direct address. The exclamation point should be dictated. *Fashion parade* should not be capitalized, but students will not be penalized for doing so.

## How To Participate in the Transcription Test Service

1. Names and addresses are to be dictated *before* the letters themselves are dictated and need not be read at any set speed. To eliminate error in the spelling of unusual names, the names and addresses may be written on the blackboard.

2. Dictate at the indicated speed the letters designated for the grade of certificate your students wish to earn (80 for the Junior; 100 for the Senior; 120 for the Superior).

3. No preliminary reading of notes or help from any source is permitted before timing of transcript starts.

4. The maximum time allowed for the transcription of the Junior test is 24 minutes; for the Senior test, 27 minutes; for the Superior test, 20 minutes.

5. The above time limit includes all proof-reading and correction of errors, and the use of the dictionary, which is permitted during transcription.

6. Each transcript must contain the student's name, complete school address, and teacher's name. The length of time required to transcribe all letters should appear on the first letter only.

7. No carbons or envelopes are required. The shorthand notes are *not* to be sent.

8. An entry form consisting of a typewritten list of participants, indicating both the dictation and transcription speed, should be submitted with the transcripts.

9. To arrive at the transcription speed, divide the number of minutes required for the transcription into the total word count of the dictated material. For example: a Junior test of 240 words transcribed in 10 minutes gives a transcription speed of 24 words a minute.

10. Not less than five sets of transcripts may be submitted by a school. Transcripts for more than one type of certificate may be combined to meet minimum participation requirements.

11. The fee for examining each pupil's transcripts for each one of the three certificates is 10 cents. Remittance in full must accompany each shipment of transcripts. Ask us about the easy way to send remittances through the use of B.E.W. stamps.

12. Transcripts are judged solely on a *mailable-letter* basis. Errors that make letters unmailable include: misspelling, untidy erasure, uncorrected typographical error, serious deviation in wording, and poor placement.

13. A Certificate of Achievement will be awarded each student whose transcripts meet an acceptable standard. Transcripts not considered eligible for certification will be marked and returned.

14. Send all transcripts by first-class mail or by express (they cannot be sent by parcel post) to: The B.E.W. Awards Department, 270 Madison Avenue, New York 16, New York.

# On the Lookout

ARCHIBALD ALAN BOWLE

**25** The Rush Fyberglass eraser has been redesigned to eliminate many critical materials, and production is now authorized by the War Production Board, so the announcement reads. This eraser for ink and typewriter, employing refills, is built on the "propel-repel" principle, with a turn of the knob sufficing to expel the used-up element. The refill is made of finely spun fibers held together with a special binder, making a fast-cutting abrasive point. This eraser requires such light pressure that carbon copies, if it is rightly used, show little or no smudge.

**26** Copies made on the regular spirit duplicators are usually purple; now we hear that the Old Town Ribbon & Carbon people are offering a new black spirit carbon so that we can now have black copies. Their master units and Duplifirms can also be had in black.

**27** A new projection screen unit, designed primarily for the armed forces, is now available for educational and other visual-training uses, announces the Radiant Manufacturing Corporation. The Radiant Day-Time Projection Box permits showing pictures in broad daylight by means of a shadow-box construction. It can be set up quickly, and the height can be adjusted easily to four different positions. The unit folds compactly, and all parts

fit easily into a storage case. Films and slides can be clearly projected. The ability to show in broad daylight should be a great advantage.

**28** Morriset transparent Kee Kovers are now made in a special transparent green colored plastic that is easy on the eyes. They have been approved by eye specialists, the manufacturers say. These key covers are easily cleaned with a damp cloth. Their cupped shape and soft touch help to increase typing speed, and anyone can easily install them on the typewriter. Kee Kovers are also made with black tops for school use.

**29** A totally new type of filing equipment was shown at the National Stationers' Convention in October. The Rock-A-File, manufactured by the Rockwell Barnes Company, will be available in all standard capacities and arrangements—letter and legal size cabinets of from one to four drawers, as well as single and double card cabinets of various sizes. As can be seen from the accompanying picture, this file differs from the conventional because the compartments open sideways.



Since an open compartment does not affect visibility and accessibility of the compartments above or below, these files can be kept open all day if necessary. There is no chance of the cabinet overbalancing, as the center of gravity remains well inside. Folded indexes and guides are slid out sideways instead of being lifted.

A. A. Bowle December, 1943  
The Business Education World  
270 Madison Avenue, New York 16, N. Y.

Please send me, without obligation, further information about the products circled below:

25, 26, 27, 28, 29

Name .....

Address .....

# Drills in Preinduction Mathematics

R. ROBERT ROSENBERG, Ed.D., C.P.A.

THE following preinduction mathematics drill is the third in a series of eight being presented in the BUSINESS EDUCATION WORLD. It is hoped that each drill will be used as a standard by which the student's mastery and control over the basic mathematical ideas and processes reviewed can be measured. These processes provide the bases or foundations upon which all calculations in higher mathematics are built.

It is suggested, if the drills are duplicated for student use, that the answers be included at the end of each drill so that it will be possible for the faithful student to check his

results and to note the operations that require additional study or review.

A time schedule based upon working efficiency has been included. If the student does not achieve the time standard set for the drill, he should make repeated trials until he succeeds.

The eight drills in this series attempt to measure the preinduction mathematical ability of the manpower pool (both men and women) available for war service. Each drill consists of abstract exercises and concrete narrative cases and problems. The correct answers are shown in parentheses.

## PART A—30 Minutes

Complete each of the following:

1. 3% of \$1,175 is xxx. (\$35.25)
2.  $83 \frac{1}{3}$  of 102 is xxx. (85)
3. 125% of 84 is xxx. (105)
4.  $\frac{1}{2}$  of 1% of \$54 is xxx. (\$.27)
5. 150% of \$32.60 is xxx. (\$48.90)
6.  $\frac{2}{5}$  of 1% of 72 is xxx. (.288)
7. .5 of 1% of \$320 is xxx. (\$1.60)
8.  $\frac{1}{2}\%$  of \$52.60 is xxx. (\$.263)
9. 110% of \$65 is xxx. (\$71.50)
10. 25% of \$25 is xxx. (\$6.25)
11. 150% of 2 is xxx. (3)
12. .5% of \$782.50 is xxx. (\$3.91)
13. 10% more than 70 is xxx. (77)
14. 250% more than \$250 is xxx. (\$875)
15. 60 is xxx% more than 50. (20%)
16. xxx% of 25 is 75. (300%)
17. 44 is 10% more than xxx. (40)
18. 20 is xxx% more than 10. (100%)
19.  $12 \frac{1}{2}\%$  more than \$72 is xxx. (\$81)
20. 20% less than 65 is xxx. (52)
21. 36 is 50% less than xxx. (72)
22. 329 is 75% greater than xxx. (188)
23. 42 is 150% of xxx. (28)
24. 27 is 50% larger than xxx. (18)
25. 75 is half again as large as xxx. (50)
26. 75 is  $16 \frac{2}{3}$  smaller than xxx. (90)
27. 125 is xxx% of 100. (125%)
28. \$12.50 is  $66 \frac{2}{3}\%$  of xxx. (\$18.75)
29. 84 is xxx% of 105. (80%)
30. 45 is xxx% of 360. ( $12 \frac{1}{2}\%$ )
31. 21 is xxx% of 56. ( $37 \frac{1}{2}\%$ )
32. \$32.85 is 40% of xxx. (\$82.12  $\frac{1}{2}$ )
33. 350 decreased by 20% of itself is xxx (280)
34. 64 increased by  $12 \frac{1}{2}\%$  of itself is xxx. (72)
35. 60 increased by  $\frac{3}{4}$  of itself is xxx. (105)
36. 36% decreased by  $\frac{1}{3}$  of itself is xxx. (24%)
37. 88 increased by  $37 \frac{1}{2}\%$  of itself is xxx. (121)
38. \$360 decreased by  $33 \frac{1}{3}\%$  of itself is xxx. (\$240)

39. 252 decreased by  $16 \frac{2}{3}\%$  is xxx. (210)
40. 75% decreased by  $\frac{3}{5}$  is xxx. (30%)
41. .0125 expressed as a per cent is xxx. ( $1 \frac{1}{4}\%$ )
42. .625 expressed as a per cent is xxx. ( $62 \frac{1}{2}\%$ )
43. A 15% discount on a \$40 bill is xxx. (\$6)
44.  $\frac{13}{16}$  is the same as xxx%. ( $81 \frac{1}{4}\%$ )
45.  $6 \frac{1}{4}\%$  expressed as a decimal is xxx. (.0625)
46. .1875 expressed as a per cent is xxx. ( $18 \frac{3}{4}\%$ )
47. 2.5% expressed as a decimal is xxx. (.025)
48. .075 expressed as a per cent is xxx. ( $7 \frac{1}{2}\%$ )
49.  $\frac{1}{4}\%$  expressed as a decimal is xxx. (.0025)
50.  $\frac{1}{5}$  of 1% expressed as a decimal is xxx. (.002)
51.  $\frac{7}{8}$  of 1% expressed as a decimal is xxx. (.00875)
52. .75% expressed as a common fraction is xxx. ( $\frac{3}{400}$ )
53. .0625 expressed as a per cent is xxx. ( $6 \frac{1}{4}\%$ )
54. 5.75% expressed as a decimal is xxx. (.0575)
55. 50 is  $\frac{1}{2}\%$  of xxx. (10,000)
56. 100% is  $\frac{1}{6}$  of xxx. (600%)
57. \$64.50 is  $66 \frac{2}{3}\%$  more than xxx. (\$38.70)
58. The number that is 45% more than 85 is xxx. ( $123 \frac{1}{4}$ )
59. 68 exceeds 51 by xxx%. ( $33 \frac{1}{3}\%$ )
60.  $\frac{5}{8}\%$  more than 96 is xxx. (96.6)

## PART B—30 Minutes

Solve the following problems:

1. An estimate furnished by a contractor for the construction of a new building was \$48,000. Of this amount, 19% was for plumbing, 34% for building material and supplies, and 36% for labor. His profits were equal to the remainder. To how much did his profits amount? (\$5,280)
2. A War Bond costing \$18.75 has a maturity value at the end of 10 years of \$25. What is the average yearly per cent of increase in the value of the bond? ( $3 \frac{1}{3}\%$ )

3. A master sergeant, while on overseas duty, allotted 15% of his pay to the purchase of War Bonds. What sum did he invest monthly in bonds if his monthly base pay at home was \$138 and his base pay while on overseas duty was 20% more? (\$24.84)
4. Out of an income of \$4,260, a man spent 12 1/2% for rent, 22% for food, 12% for clothing, 16 2/3% for other items, and saved the remainder. How much money did he save? (\$1,569.10)
5. Three schools play a total of 128 games during a baseball season. If the first school plays 37 1/2% of all the games played, the second school plays 11/12 as many games as the first, and the third school plays the remainder, find the number of games played by the third school. (36 games)
6. An automobile that cost \$1,250 is insured for \$1,000. What per cent of the risk is assumed by the owner? (20%)
7. In a commercial-arithmetic examination given in a high school, 27 pupils passed, which was equal to 75% of the total number who took the examination. Find the total number examined. (36)
8. An automobile was sold for 37 1/2% less than it cost. If it was sold for \$490, find the cost. (\$784)
9. The tax rate in a southern city is 3.86%. If the assessed valuation of a house in this city is \$11,800, how much is due in taxes? (\$455.48)
10. A partner in a retail dry goods firm received \$3,330 last year as his share of the profits. If his investment in the business amounted to \$18,500, what per cent return did he receive? (18%)
11. By cutting the monthly pay roll 12%, a concern affected a saving of \$2,460. Find the total monthly pay roll before the cut. (\$20,500)
12. The gross sales of a department store in 1942 amounted to \$165,000. In 1943, the gross sales had increased 135%. Find the gross sales in 1943. (\$387,750)

## What Business Teachers Did Last Summer

The BUSINESS EDUCATION WORLD published several suggestions last spring regarding the most desirable way for business teachers to spend the summer of 1943. Our readers were invited to tell us this fall what they actually did during the summer months. Here are some responses. Others will be published from time to time.

I WORKED LAST SUMMER in the offices of a law firm which maintains a legal staff of forty or more attorneys. My duties for nine weeks were chiefly stenographic. Attorneys whose secretaries were on vacation and attorneys who did not have full-time secretaries called the general stenographic department whenever they wished to give dictation. Under such an arrangement I had opportunity to work, at various times, for fifteen members of the legal staff. Late in the summer it was my good fortune to be assigned to the office of a senior attorney for the three weeks during which his personal secretary was having her annual summer vacation.

My spare time was employed as a second assistant to the Chief Victory Gardener at my sister's home in North Abington.—*Mildred E. Taft, Katharine Gibbs School, Chicago.*

I WAS INTERESTED in the article last spring on ways to spend our vacations. It was my desire to attend Oklahoma A.&M. to work on my master's degree. However, I returned to

Pennsylvania with my husband, who is now in England with the armored forces.

To keep myself occupied, I worked as a sales clerk in Bowman's, Harrisburg. Though it was tiresome, I feel that I am a better teacher after working behind a counter all summer.—*Ruth C. Brown, Okemah (Oklahoma) High School.*

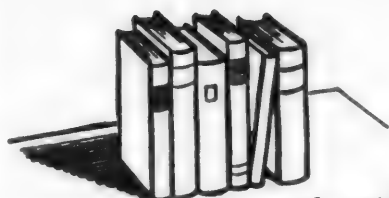
ONE OF THE TEACHERS who sought business employment during the past summer was Miss Gladys Winchell, Community High School, East Peoria, Illinois. Miss Winchell worked first in a bank in the Loop district of Chicago. She reports the interesting fact that this bank has a training class for high school students in the stenographic department.

She worked later as a bookkeeper and finished the summer as stenographer in the passenger traffic department of a large railroad system. She reports:

This really kept me busy eight hours a day. Their business was, and is, to route and furnish transportation for our troops—trains to leave and arrive at specified times, accommodating a specified number of soldiers—as well as to keep the general public moving. I was definitely made to feel the vital necessity of being on the job and that my part was a contribution each day in keeping the wheels of industry rolling.

In all, it was a valuable experience, and I am sure that it will be possible to contribute far more to the classroom this fall after having had direct contact with the business world.





YOUR

# Professional Reading

JESSIE GRAHAM, Editor

## Slaves Need No Leaders

Walter M. Kotschnig (Smith College), Oxford University Press, New York, 1943, 284 pages, \$2.75.

It is well known that the Nazis have used their schools to indoctrinate their youth with Fascist philosophy and that they have tried to debase education in occupied countries for the same purpose. This war is not merely a conflict between different political systems; it is a war between opposing worlds of thoughts and aspirations—an attempt on the part of the enemy to destroy civilizing ideas and principles. Because education is a weapon in this war, a comparative study of the educational programs of the warring nations is particularly appropriate at this time.

Dr. Kotschnig expresses the theme of the book in his subtitle, "An Answer to the Fascist Challenge to Education." In the first part of the book, he gives an account of education in France, Great Britain, Germany, Italy, Russia, and the United States from 1919 to 1930. This section is followed by reports on education in the occupied countries and in Free China. In Part II, there is a discussion of education in the postwar world.

Dr. Kotschnig points out that many postwar plans deal exclusively with economic and political questions and ignore the spiritual elements of the war.

The close relationship between education and national action is apparent throughout the book. Hitler speaks of the training in his *Ordensburg* (schools for leadership training) as follows:

"... in my *Ordensburg* a youth will grow up before which the world will shrink back. A violently active, dominating, intrepid, brutal youth—that is what I am after. . . . I will have no intellectual training. Knowledge is ruin to my young men. . . . I would have them learn only what takes their fancy."

A contrasting picture is presented for occupied countries, where Nazi theories are to be taught, but where little or no real education is permitted, as "slaves need no leaders."

The attempts in the occupied countries, notably in China, to carry on underground or refugee systems of education are told, although few details are now available. Thus the Nazis and the Japanese are being

thwarted in their efforts to exterminate all real education so that a minority of the conquering peoples can rule a great majority of the conquered.

It is thought-provoking to find a section of this book devoted to education in the United States, under the title, "Education in Search of a Purpose." The author speaks of our deeply rooted belief in equality of opportunity, but concludes from certain reports, notably the "Pennsylvania Study," that educational opportunity in the United States is based upon economic status and that the results of formal education are not always in evidence when tests are given to unselected groups. He cites differences among the states of the United States in ability to pay for education and advocates some type of Federal support without Federal control. He feels that our social studies have emphasized the brutality of war but have offered no constructive alternatives. His strongest criticisms are that we have no cultural pattern, no basic philosophy, no religious instruction.

The sections of the book covering the part education will play in reconstruction reflect careful study of the educational system of each country.

This is a powerful book, bringing home to us the fact that education is a vital factor in both war and peace. There are so many proposals for postwar education that this book would be an excellent text for any group studying postwar problems. While scattered articles on education in the war-torn countries have appeared, this book is unique in considering world-wide postwar education.

## Wartime Facts and Postwar Problems

Evans Clark, Editor. The Twentieth Century Fund, New York, 1943, 136 pages (paper bound), 50 cents.

Business and industrial organizations, Chambers of Commerce, women's clubs, and other groups have their postwar planning committees. It is not too early in time of war to prepare for peace. Education can very well start a study of the postwar world.

This book is a study and discussion manual for the use of postwar planning committees. It covers all fields, not only education.

All Americans are vitally interested in the topics discussed in the first chapter under the title, "What Do We Want of the Peace?" Various proposals, such as those of the National Resources Planning Board and those of Stuart Chase as set forth in his "Goals for America," are quoted. All statements made are keyed with the extensive bibliography.

Each chapter is divided into a statement of the facts, the problems, and questions. No attempt is made to answer the questions, which are to be used for group study.

The central idea of the book is a statement to the average citizen as to what has happened to our economy in war and what the chief issues of the peace are likely to be and why.

We judge the book largely from the section on education. The facts are well documented, and the problems are real. There is no attempt to indoctrinate the reader. The questions posed are for the reader to ask himself about his own community.

# Shorthand Practice Material

THE GREGG WRITER



Each month the B. E. W. gives in this department some 5,000 words of selected material counted in units of 20 standard words for dictation. This material will be found in shorthand in the same issue of THE GREGG WRITER.

## Santa Claus's Idea

By JOHN RIIS

The Richmond News Leader, Richmond, Virginia

JACOB A. RIIS, my father, first suggested that we use the Christmas Seal as a means of raising funds to finance<sup>30</sup> the war against tuberculosis in this country. Surely, however, he was inspired by Santa Claus, who fills<sup>10</sup> the hearts of us all with love and kindness and sympathy in the Christmas season.

The success of the Christmas<sup>60</sup> Seal in bringing health and hope and happiness into the lives of hundreds of thousands of the afflicted is proof<sup>80</sup> that the cheery little stamp is the work of the Christmas spirit in the hearts of men.

As Einar Holbell, an old<sup>100</sup> Danish postmaster, worried sorrowfully over the misery the Great White Plague wrought in Denmark, who, other<sup>120</sup> than Santa Claus, could have given him the inspiration that a little penny Christmas stamp would raise the funds for<sup>140</sup> a hospital for tuberculous children? They tried it out in Denmark and in one short Christmas season more than<sup>160</sup> 4,000,000 stamps, or two for every person in that little country, were sold.

At that very time the National<sup>180</sup> Tuberculosis Association had been formed in the United States as the first step in combating<sup>200</sup> the Great White Plague here on a nationwide basis. It was then that father's Christmas mail, in 1904, brought<sup>220</sup> him a letter with eight of the Danish Christmas stamps on the envelope.

As father and mother bent over that<sup>240</sup> Danish envelope in our little home in Richmond Hill, New York, they read clear the message from Santa Claus in the<sup>260</sup> eight cheerful little stamps that stretched almost across the envelope. Santa Claus lived in their hearts the year round, for the<sup>280</sup> people of Denmark, young and old, believe in him.

There came to my father then the memory of the single-handed<sup>300</sup> fight he had waged and won against tuberculosis in his childhood home in Denmark years before. Six of his<sup>320</sup> brothers had died from tuberculosis, and father—then a newspaper reporter in New York—was greatly troubled.<sup>340</sup>

He went back to the old home in Ribe, Denmark. There he found his only sister sleeping in the same room that<sup>360</sup> his brothers had occupied one after another—the room in which they died. It was a little room under the<sup>380</sup> eaves and the plaster almost dripped from the dampness of the North Sea climate. The damp walls were an ideal breeding<sup>400</sup> place for tuberculosis, and one brother after another had contracted the disease. At father's direction<sup>420</sup> and expense, the walls were replastered and painted and

there were no more cases of tuberculosis in that<sup>440</sup> home.

So it was that the idea of using the Christmas stamp in America was born. Father's article,<sup>460</sup> "The Christmas Stamp," in which he suggested that we "borrow a leaf from Santa Claus's Danish Yearbook and have a<sup>480</sup> Christmas stamp of our own for the battle against tuberculosis," was published in the *Outlook* in 1907.<sup>500</sup>

My mother, too, took the idea of the Christmas stamp to her heart and passed on its message of love<sup>520</sup> and good cheer to mankind. Across the envelope, where all could read, she wrote on a letter that I received in a<sup>540</sup> far corner of Utah, that holiday season of 1904, "A Happy New Year to Everyone<sup>560</sup> Through Whose Hands This Letter Goes!" It was the forerunner of our Christmas Seal carrying the same message of love and<sup>580</sup> good cheer that your purchases of Christmas Seals have brought to thousands of sufferers in the years past.

My father's plea<sup>600</sup> in the *Outlook* that we adopt the Christmas stamp "for the half million poor souls all over the land whose faces are<sup>620</sup> set today toward an inevitable grave because of ignorance, heedless ignorance, and for the friends who grieve<sup>640</sup> for them" met an instant response. Miss Emily Bissell, of Wilmington, Delaware, tried it out in that city<sup>660</sup> with marked success. The idea of the Christmas stamp was on its way.

For more than thirty years, each Yuletide finds our<sup>680</sup> mail brightened by the Christmas Seal, our reminder from the National Tuberculosis Association and<sup>700</sup> its seventeen hundred affiliated associations throughout the country that there are still thousands of<sup>720</sup> tuberculosis sufferers whom we can help with the biggest gift of the Christmas season—the Christmas Seal.

And<sup>740</sup> so the idea that Santa Claus planted, first in the heart of the kindly Danish postmaster and then in the<sup>760</sup> heart of Jacob Riis, who gave his whole life to the service of the poor and the suffering, lives on from year to year.<sup>780</sup>

This year the Christmas Seal will travel to every far corner of the world, where American boys fight for the<sup>800</sup> things America stands for. For love, sympathy, and aid to the sick and the poor. For the things that glow so warm and<sup>820</sup> bright in our hearts at Christmas time. (826)

## Essential in Wartime—

## Attractive in Peacetime

From "Choosing an Occupation," a pamphlet issued by Pace Institute, New York, New York

BEFORE finally deciding upon a particular occupation, the ambitious young man or young woman<sup>90</sup>

should subject the occupational field to three fundamental tests:

- (1) Does the occupation serve a basic<sup>60</sup> need?
- (2) Is it a growing field?
- (3) Is the compensation satisfactory?

If the occupation does<sup>60</sup> not serve a basic need, it may not provide stable employment; if the field is not a growing one, opportunities<sup>60</sup> for advancement will be limited; and, if the compensation is not satisfactory, the occupation<sup>60</sup> ordinarily will be undesirable.

Judged by the tests stated, Accountancy fully measures<sup>120</sup> up as an attractive vocational field.

*Serves a basic need.* Adequate funds are the life-blood of every<sup>140</sup> organization, whether a business, a nonprofit enterprise, or a governmental subdivision. Without<sup>160</sup> ample funds, none can long exist.

Funds received must be controlled and accounted for. How much was received, and from<sup>180</sup> what sources? How much was spent, and for what purposes? What is the financial condition of the organization?<sup>200</sup> How has it fared financially in the achievement of its objective—was there a profit or was there a<sup>220</sup> loss? Which lines of activity are profitable and which lines are unprofitable? The management of<sup>240</sup> every enterprise needs the answers to these questions; and the accountant, through his work activities, provides them.<sup>260</sup>

*A growing field.* Accountancy is a growing field. Since the turn of the century there has been approximately<sup>280</sup> a sevenfold increase in the number of men and women who do accounting work of one kind or another.<sup>300</sup>

Is this trend likely to change? The answer obviously must be "no," in view of the growing diversity<sup>320</sup> of taxes and the increases in existing taxes; the prospective broadening of social security<sup>340</sup> coverage; the increasing control of prices and regulation of enterprises generally; the billions<sup>360</sup> upon billions of governmental expenditures; and the highly competitive conditions that will exist<sup>380</sup> in a post-war era, requiring stringent control of costs and expenses.

Accountancy, as a growing<sup>400</sup> field, offers many opportunities for advancement.

*Remuneration attractive.* In connection with<sup>420</sup> remuneration, it should first be pointed out that Accountancy provides opportunity to the qualified<sup>440</sup> individual either (1) to serve others in a strictly professional capacity in the same manner<sup>460</sup> as a doctor, a lawyer, or a dentist; or (2) to serve others in an accounting capacity as<sup>480</sup> an employee.

Accountants who serve others in a professional capacity ordinarily acquire<sup>500</sup> from the state, as the result of broad training, experience, and the passing of comprehensive examinations,<sup>520</sup> a document indicating their professional capacity, known as the "C.P.A." certificate,<sup>540</sup> and they are referred to as "certified public accountants."

A survey recently made indicated that the<sup>560</sup> monetary rewards of the professional accountant were at least on a par, if not above, the monetary<sup>580</sup> rewards of the practitioners of the other professions.

The monetary rewards to the accountant<sup>600</sup> serving others as an employee—chief accountant, auditor, controller, treasurer, or the like—is also<sup>620</sup> good. A survey made some time ago covering actual salaries of many thousands of office<sup>640</sup> employees engaged in all types of enterprises, showed that accountants and auditors, in average salary<sup>660</sup> received, headed the list. Financially, therefore, Accountancy is an attractive field.

*Young women are<sup>680</sup> particularly needed.* Young

women are particularly needed at present in the private accounting field; and<sup>700</sup> also, to a lesser degree, in the public accounting profession. The shortage of women in these fields has<sup>720</sup> become so acute that Pace Institute has been able to fill only a very small proportion of the calls<sup>740</sup> received for women to act as assistant bookkeepers, ledger clerks, junior accountants, auditors, executive<sup>760</sup> accountants, and the like.

#### SECRETARIAL PRACTICE

Secretarial Practice, like Accountancy, also<sup>780</sup> measures up to the requirements of a highly attractive vocational field.

*Basic need served.* In all lines of<sup>800</sup> activity—business, government, and nonprofit—a great deal of correspondence must be attended to, reports<sup>820</sup> of various kinds must be prepared, documents must be filed, minutes of meetings written up, and other<sup>840</sup> administrative duties attended to. Handling of this minutiae of office detail on the scale required<sup>860</sup> today would be quite out of the question without the able assistance rendered by the efficient secretary.<sup>880</sup> Secretarial Practice, therefore, meets a basic need.

*A growing field.* With the growth and expansion of<sup>900</sup> enterprise, profit and nonprofit, there naturally has come about also an ever-increasing expansion<sup>920</sup> in the amount of administrative detail to be handled by the busy executive, who must, more and<sup>940</sup> more, rely upon the able assistance of his secretary.

It has been said of the past that there never<sup>960</sup> has been a sufficient number of competent secretarial assistants. That the same thing is true today<sup>980</sup> is clearly indicated by a letter recently addressed to Pace Institute and other schools of higher<sup>1000</sup> education by the Federal Security Agency, United States Office of Education,<sup>1020</sup> attaching a report the purpose of which was to suggest ways to help meet shortages of trained personnel. An excerpt<sup>1040</sup> from the report follows:

#### SECRETARY

Industrial Occupation Classification No.<sup>1060</sup> 1-33.01

*Opportunities:* The demand for well-trained secretaries is practically unlimited.<sup>1080</sup> Every Government agency, the Army and Navy, war industries, and the supporting civilian<sup>1100</sup> enterprises are demanding an increasing number of capable, trained office workers to keep up with the<sup>1120</sup> volume of work that the war demands. Young women with sound secondary school education and a thorough training<sup>1140</sup> in the necessary business skills are sure to find immediate and satisfactory employment.<sup>1160</sup>

*Compensation.* The compensation of the able secretary has always been good, and the work of the secretary<sup>1180</sup> offers outstanding opportunities for advancement. Working as the secretary does with important<sup>1200</sup> officials, unsurpassed opportunity is afforded of acquiring a sound understanding of<sup>1220</sup> executive and administrative detail. It is only logical that, as vacancies occur in the more<sup>1240</sup> responsible executive positions, the able secretarial assistant receives favorable<sup>1260</sup> consideration. Many an outstanding business and governmental executive has had his or her<sup>1280</sup> initial experience as a secretarial assistant.

#### ACUTE SHORTAGE IN WOMEN OFFICE WORKERS

It<sup>1300</sup> is interesting to note the results of a recent survey made of the type of women workers most in demand,<sup>1320</sup> based upon paid newspaper advertisements by employers in the New York metropolitan area.<sup>1340</sup>

The advertisements for the time studied were classified into four groups: (1) Technical-industrial (factory<sup>1360</sup> machine operators, laboratory assistants and the like); (2) selling and related activities;<sup>1380</sup> (3)

miscellaneous nonoffice work; and (4) office work. The results were approximately as follows:<sup>100</sup>

For trained office personnel—sixty-seven per cent.  
For technical-industrial labor—thirteen per cent.  
For<sup>100</sup> employees in sales activities—twelve per cent.  
For miscellaneous nonoffice workers—eight per cent.

A breakdown<sup>100</sup> of the requirements for office personnel disclosed that out of every one hundred persons needed,<sup>100</sup> seventy-three were women trained in stenographic work, bookkeeping and accounting, or both. (1476)

## Mileage Hints

From "Esso Marketers"

ONLY the historian can regard the war as an incident in the life of the human race and carefully<sup>100</sup> assess it as a period in which mankind made certain strides in science. Most of us have too deep an interest<sup>100</sup> in our fighting men to regard it so dispassionately.

However, in the field of safety, it is<sup>100</sup> easily apparent the war is providing a fruitful laboratory, giving statistical proof to long<sup>100</sup>-held theories. It has long been known, for example, that speeding is directly related to accidents. Our<sup>100</sup> broad wartime experience with limited speeds proves once and for all that this is a scientific fact.

We now<sup>100</sup> know incontrovertibly that pedestrians are a major factor in accidents and we know almost<sup>100</sup> exactly how large a part they play in the safety picture. We know further that maintenance of cars, and more<sup>100</sup> particularly care of tires, as forced on us by war conditions, can prove a factor in our safety drives. We know<sup>100</sup> finally, that safety education is not enough. We must have safety engineering of automobiles and<sup>100</sup> of highways. We know now how much we depend on the automobile. And it is likely that postwar planning of<sup>100</sup> municipalities and industrial plants will be shaped with a view to accommodating a society<sup>100</sup> on wheels, and not one in a horse and buggy. (249)—J. F. Winchester

## Easy Letters

For Use with Chapter Ten of the Manual

By A. E. KLEIN

Dear Mr. McArthur:

I understand that you are responsible for the circular that was distributed<sup>100</sup> exclusively to building contractors. I am inclined to believe every contractor will be in agreement<sup>100</sup> with most of the points you make. You may anticipate many favorable comments.

One suggestion, however:<sup>100</sup> the last paragraph, referring to fees for subcontractors, may be misinterpreted and misconstrued to<sup>100</sup> the detriment of our cause, thus destroying all the constructive work we have done.

In any follow-up circular<sup>100</sup> I believe you should restrict your comments to the main issues and make no reference to subcontractors.<sup>100</sup>

Considering all the circumstances, you have done a magnificent piece of work.

Yours truly, (136)

Dear Mr. McNamara:

Isn't there anything that can be done about the shortage of materials needed<sup>100</sup> by our superintendent for the reconstruction work on the exterior of our building? In my<sup>100</sup> opinion, the unintelligent handling of the material by your shipping department is re-

sponsible<sup>100</sup> for this shortage, and unless something is done to see that our interests are better protected, I shall take the<sup>100</sup> matter up with your superior. I have complained to you about similar shortages again and again<sup>100</sup> and each time you have given us to understand that something would be done about the matter. Each time, however<sup>100</sup> you have done nothing.

I do not know whether or not you realize it, but you are destroying to a great extent<sup>100</sup> the good will of your company.

Sincerely yours, (149)

Dear Mr. McIntosh:

As a matter of self-interest, my superior has directed me to take over<sup>100</sup> the supervision of the construction of the new shipyard. He is disinclined to accept the present<sup>100</sup> superintendent's explanation for the restrictions that have been placed on the job, and he is suspicious that the<sup>100</sup> shortage of labor was due to the fact that your superintendent did not anticipate his needs far enough<sup>100</sup> in advance, and he declared that he was not inclined to trust him further to superintend operations.

Under<sup>100</sup> the circumstances, you can understand that I have a very disagreeable job ahead of me.

Your<sup>100</sup> cooperation in the past has been magnificent, and of course I am counting on you to help me with the<sup>100</sup> multitude of details.

Yours very truly, (148)

## Easy Letters

For Use with Chapter Eleven of the Manual

By A. E. KLEIN

Dear Mr. Edison:

I received a telegram today from the general manager giving me the<sup>100</sup> assignment of writing a comprehensive description of the political rally to be held in your locality<sup>100</sup> on December 16. The general manager gave me this assignment because I had leisure time.<sup>100</sup> It is no reflection upon your ability.

I have consulted my timetable and find that a New York<sup>100</sup> Central train leaves this vicinity with regularity every hour. To allow for contingencies, I<sup>100</sup> shall plan to arrive on the 11:00 p.m. train on December 15.

There is a possibility that<sup>100</sup> I may be able to secure an interview with the head of the Republican Party. He is a boyhood<sup>100</sup> friend from my neighborhood. He has a pleasant personality and does not care for too much formality, which<sup>100</sup> has advanced his popularity with the majority in political circles.

I shall send you a<sup>100</sup> notification as soon as I have formulated definite plans.

Yours truly, (194)

Dear Mr. Griffin:

I have read very critically your comprehensive technical article on medical<sup>100</sup> terminology, and I believe with sincerity that it should add immeasurably to your reputation.<sup>100</sup> I have indicated one or two modifications that might make it even more effective. I am<sup>100</sup> sure the majority of those who read it will enjoy your facility of writing and the artistic and<sup>100</sup> ornamental pictures that you plan to use with it.

Please accept my apologies for not reading the article<sup>100</sup> sooner, but an emergency that almost developed into a calamity in my neighborhood has<sup>100</sup> kept me away from the office recently.

Yours truly, (130)



Dear Mr. Johnson:

Mr. A. B. Smith, *assistant general manager of the New York Central*, was elected<sup>20</sup> to the *Board of Education* at 11:15 a.m.

It is the opinion of the *majority*<sup>60</sup> that he will recommend *extensive* changes that will *result* in more *efficient* operation of the schools.

Sincerely yours, (42)

## Easy Letters

For Use with Chapter Twelve of the Manual

By A. E. KLEIN

Dear Mr. Fairfield:

The *legislators* from *Maine*, *New Hampshire*, *Vermont*, *Massachusetts*, *New Jersey*, and *Rhode Island*<sup>20</sup> were *disappointed* over the *administration* of the *gas rationing* program. As you know, these states, as well<sup>60</sup> as *New York*, *North Carolina*, *Virginia*, *Georgia*, and several others, are *vitaly* affected by it.<sup>60</sup> These *legislators* met recently in *Washington, D. C.* to determine whether the program cannot be<sup>60</sup> *executed* in a more *practical* manner.

It is *obvious* that an *investigation* may be started.<sup>100</sup> *Inasmuch* as you are close to *headquarters* in *Washington*, can you make an *independent preliminary*<sup>120</sup> *investigation* that we may use as a *text* for a series of articles on the subject in one of our<sup>140</sup> *publications*? Please do not *disappoint* us.

Yours truly, (149)

Dear Mr. Wellington:

As an *accommodation* to our *attorney*, would you be good enough to hold the *attached*<sup>20</sup> *affidavis* until our *bookkeeper* can affix his *signature*. Our *bookkeeper* and two *clerks* were on an<sup>40</sup> *automobile* trip and were involved in an *unavoidable accident* with a *commercial* car. *Consequently*,<sup>60</sup> I am *afraid* he will not be able to take care of the *affidavis* until after *Christmas*.

The<sup>80</sup> *bookkeeper* feels that the *accident* occurred because of the *negligence* of the driver of the *commercial* car and<sup>100</sup> that he is *entitled* to a *verdict* at the hands of a *jury* in court. Our *attorney's secretary* has<sup>120</sup> talked to the *local corporation attorney* to see whether *litigation* cannot be *avoided* and a<sup>140</sup> *settlement* made out of court. It is *obvious* that *litigation* is *expensive* in time, money, and *energy*<sup>160</sup> to both *plaintiff* and *defendant* and that it would be a *distinct* advantage to *discuss* and settle the matter<sup>180</sup> out of court.

*Inasmuch* as this *litigation* temporarily *disturbs* our immediate plans, I *suggest*<sup>200</sup> that you *institute* the *investigation* of that *bankrupt property* that you have *neglected* recently.<sup>220</sup> It wouldn't be *practicable* for us to let that matter *drop*.

Yours truly, (234)

## The Cave on Thunder Cloud

From "More Tish"

By MARY ROBERTS RINEHART

PART III

We found the cave soon after and climbed to it on our hands and knees, pulling Modestine up by his bridle.<sup>700</sup> A more outrageous quartet it would have been impossible to find, or a more outraged

one. Aggie let down<sup>740</sup> her dress, which she had pinned round her waist, releasing about a quart of water from its folds, and stood looking about<sup>760</sup> her with a sneer. "I don't think much of your cave," she said. "It's little and it's dirty."

"It's dry!" said Tish tartly.

"Why stop<sup>800</sup> at all?" Aggie asked sarcastically. "Why not just have kept on? We couldn't get any wetter."

Tish did not say<sup>820</sup> a word. She took off her shoes and her skirt, got her sleeping-bag off Modestine's back, and—went to bed with the worst attack<sup>840</sup> of neuralgia she had ever had.

That was on Wednesday, late in the afternoon. It rained for two days!

We<sup>860</sup> built a fire out of the wood that was in the cave, and dried out our clothes, and heated stones to put against Tish's right<sup>880</sup> eye, and brought in wet branches to dry against the time when we should need them. Aggie sneezed incessantly in the smoke,<sup>900</sup> and Tish groaned in her corner. I was about crazy.

By Thursday evening Tish was much better, and we sat round the<sup>920</sup> fire, listening to her telling how they had found the runaways in this very cave.

"They got as far as this cave,"<sup>940</sup> she was saying, "and one evening about this time they were sitting round the fire like this, when a black bear—"

We all heard<sup>960</sup> it at the same moment. Something was scrambling and climbing up the mountain-side to the cave. Tish had her rifle to<sup>980</sup> her shoulder in a second, and Aggie shut her eyes. But it was not a bear that appeared at the mouth of the cave<sup>1000</sup> and stood blinking in the light. It was a young man!

"I beg your pardon," he said, peering into the firelight, "but—you<sup>1020</sup> don't happen to have a spare box of matches, do you?"

Tish lowered the rifle.

"Matches!" she said. "Why—er—certainly."<sup>1040</sup> Aggie, give the gentleman some matches."

The young man had edged into the cave by that time and we saw that he was<sup>1060</sup> limping and leaning on a stick. He looked round the cave approvingly at our three sleeping-bags in an orderly<sup>1080</sup> row, with our toilet things set on a flat stone, and at our lantern on another, with magazines and books grouped round<sup>1100</sup> it. Aggie, finding some trailing arbutus just outside the cave that day, had got two or three empty salmon cans<sup>1120</sup> about filled with it, and the fur rug from Tish's sleeping-bag lay in front of the fire. The effect was really<sup>1140</sup> civilized.

"It looks like a drawing room," said the young man, with a long breath. "It's the first dry spot I've seen for two days,<sup>1160</sup> and it looks like Heaven to a lost soul."

"Where are you stopping?"

"I am not stopping. I am on a walking tour, or<sup>1180</sup> was until I hurt my leg."

"Don't you think you'd better wait until things dry up?"

"And starve?" he asked.

"The woods are full of<sup>1200</sup> nuts and berries," said Tish. "And there is plenty of game."

"Yes, if one has a weapon," he replied. "I lost my gun when<sup>1220</sup> I fell into Thunder Creek; in fact, I lost everything except my good name. What's that thing of Shakespeare's: 'Who steals<sup>1240</sup> my purse steals trash, . . . but he—'"

Aggie found the matches just then and gave him a box. He was almost *pathetically*<sup>1260</sup> grateful. Tish was still staring at him. To find on Thunder Cloud Mountain a young man who quoted Shakespeare and had lost<sup>1280</sup> everything but his good name

—even Stevenson could hardly have had a more unusual adventure.

"What<sup>4300</sup> are you going to do with the matches?" she demanded as he limped to the cave mouth.

"Light a fire if I can find<sup>4320</sup> any wood dry enough to light. If I can't—"

"Can't you find a cave?" asked Tish.

"I had a cave," he said, "but—"

"But what?"

"Three<sup>4340</sup> charming women found it while I was out on the mountainside. They needed the shelter more than I, and so—"

"What!" Tish<sup>4360</sup> exclaimed. "This is your cave?"

"Not at all; it is yours. The fact that I had been stopping in it gave me no right that I<sup>4380</sup> was not happy to waive."

"There was nothing of yours in it," Tish said suspiciously.

"As I have told you, I have lost<sup>4400</sup> everything but my good name and my sprained ankle. I had them both out with me when you—"

"We will leave immediately,"<sup>4420</sup> said Tish. "Aggie, bring Modestine."

"Ladies, ladies!" cried the young man. "Would you make me more wretched than I<sup>4440</sup> already am? I assure you, if you leave I shall not come back. I should be too unhappy."

Well, nothing could have been<sup>4460</sup> fairer than his attitude. He wished us to stay on. But as he limped a step or two into the night Aggie turned<sup>4480</sup> on us both in a fury.

"That's it," she said. "Let him go, of course. so long as you are dry and comfortable it<sup>4500</sup> doesn't matter about him."

"Well, you are dry and comfortable too," snapped Tish. "What do you expect us to do?"

"Call<sup>4530</sup> him back."

But we did not need to call him. He had limped back and stood in the firelight again.

"You—you haven't seen<sup>4540</sup> anything of the bandits, have you?" he asked.

"Bandits!"

"Train robbers. I thought you had probably run across them."

All at<sup>4580</sup> once we remembered the green automobile and the four men with guns. We told him about it and he nodded.

"That<sup>4600</sup> would be they," he said. As Tish remarked later, we knew from that instant that he was a gentleman. Even Charlie<sup>4620</sup> Sands would probably have said "them." "They got away very rapidly, and I dare say an automobile would be<sup>4640</sup>—Did one of them have a red beard?"

"Yes," we told him. "The one who called to us."

Well, he said that on Monday night an express<sup>4660</sup> car had been held up. The pursuit had gone in another direction, but he was convinced from what we said that<sup>4680</sup> they were there in Thunder Cloud Glen!

As Tish said, the situation was changed if there were outlaws about. We were three<sup>4700</sup> defenseless women, and here was a man brought providentially to us! She asked him at once to join our party<sup>4720</sup> and look after us until we got to civilization again, or at least until the roads were dry enough<sup>4740</sup> to travel on.

"To look after you!" he said with a smile. "I, with a bad leg and no weapon!"

At that Aggie brought<sup>4760</sup> out her new revolver and gave it to him. He whistled when he looked at it. "Great Scott!" he said. "What a weapon for<sup>4780</sup> a woman! Why, you don't need any help.

You could kill all the outlaws in the county at one loading!"

But finally<sup>4800</sup> he consented to take the revolver and even to accept the shelter of the cave for that night anyhow,<sup>4820</sup> although we had to beg him to do that. "How do you know I'll not get up in the night and take all your valuables<sup>4840</sup> and gallop away on your trusty steed before morning?" he asked.

"We'll take a chance," Tish said dryly. "In the<sup>4860</sup> first place, we have nothing more valuable than the portable stove; and—in the second place—if you can make<sup>4880</sup> Modestine gallop you may have him."

It is curious, when I look back, to think how completely he won us all. He<sup>4900</sup> was young—not more than twenty-six, I think—and dressed for a walking tour, in knickerbockers, with a blue flannel shirt,<sup>4920</sup> heavy low shoes, and a soft hat. His hands were quite white. He kept running them over his chin, which was bluish, as if<sup>4940</sup> a day or two's beard was bothering him.

We asked him if he was hungry, and he admitted that he could hardly<sup>4960</sup> remember when he had eaten. So we made him some tea and buttered toast, and opened and heated a can of baked<sup>4980</sup> beans. He ate them all.

"Good gracious," he said, with the last spoonful, "what a world it would be without women!"

"Yes," said Tish<sup>5000</sup> "you're all ready enough to shout 'Beware of woman' until you are hungry or uncomfortable or hurt, and<sup>5020</sup> then you are all just little boys again, crying for somebody to kiss the bump."

"But when it is a woman who<sup>5040</sup> has given the—er—bump?" he asked.

Aggie is romantic.

"That's it, is it?" she asked gently.

He tried to smile, but we<sup>5060</sup> could all see that he was suffering.

"Yes, that's it—partly at least," he said. "That is, if it were not for a woman—"<sup>5080</sup> He stopped abruptly. "But why should I bother you with my troubles?"

We were curious, of course; but it is hardly<sup>5100</sup> good taste to ask a man to confide his heartaches. As Tish said, the best cure for a masculine heartache is to make<sup>5120</sup> the man comfortable. We did all we could. I dried his coat by the fire, and Tish made hot arnica compresses<sup>5140</sup> for his ankle, which was blue and swollen. I believe Aggie would gladly have sat by and held his hand, but he had<sup>5160</sup> crawled into his shell of reserve again and would not be coaxed out.

"I have a nephew about your age," Tish said when<sup>5180</sup> he objected to her bathing his ankle. "I'm doing for you what I should do for Charlie Sands under the same<sup>5200</sup> circumstances."

"Charlie Sands!" he said, and I was positive he started. But he said nothing, and we only<sup>5220</sup> remembered that later. We were glad to have a man about.

A sharp storm came up at that time, and ordinarily<sup>5240</sup> Aggie would have been in her sleeping-bag, with Modestine's saddle on top by way of extra protection. But now,<sup>5260</sup> from sheer bravado, she went to the mouth of the cave and stood looking out at the lightning.

"Come and look at it, Tish!"<sup>5280</sup> she said. "It's—Good gracious! There's a man across the valley with a gun!"

We all ran to the mouth of the cave except<sup>5300</sup> the walking-tour gentleman, who had his foot in a

collapsible basin of arnica and hot water. But<sup>5300</sup> none of us saw Aggie's man.

When we went back: "Wouldn't it be better to darken things up a bit?" he suggested.<sup>5321</sup> "If there are bandits round it isn't necessary to send out a welcome to them, you know."

This seemed only<sup>5340</sup> sensible. We put the fire out and sat in the warm darkness. And that was when our gentleman told us his story.

"Ladies,"<sup>5350</sup> he began, "in saying that I am on a walking tour I am telling the truth, but only part of the truth.<sup>5380</sup> I am on a walking tour, but not for pleasure. To be frank, I—I am after the outlaws who robbed the express<sup>5400</sup> car Monday night."

I heard Aggie gasp in the dark.

"Did you expect to capture them with a walking-stick?" Tish demanded.<sup>5430</sup>

"Perfectly well taken," he said good-humoredly. "I left home with an entire arsenal in my knapsack, but,<sup>5440</sup> as I say, I lost everything when I fell into the flooded creek. Everything, that is, but my—"

"Good name?"<sup>5460</sup> Aggie suggested timidly.

"Determination. That I still have. Ladies, I'm not going back empty-handed."<sup>5480</sup>

"Then you are in the Government service?" Tish asked with more respect.

"Have you ever heard of George Muldoon, generally<sup>5500</sup> known as Felt-hat Muldoon?"

Had we? Weren't the papers full of him week after week? Wasn't it Muldoon who had brought<sup>5530</sup> back the communion service to my church, with nothing missing and only a dent in one of the silver pitchers?<sup>5540</sup> Hadn't he just sent up Tish's own Italian fruit dealer for writing blackhand letters? Wasn't he the best sheriff<sup>5560</sup> the county had ever had?

"Muldoon!" gasped Tish. "You Muldoon!"

"Not tonight or for the next two or three days. After<sup>5580</sup> that—Tonight, ladies, and for a day or two, why not adopt me to be your nephew—what was his name—Sands?<sup>5600</sup>—accompanying you on a walking tour?"

Adopt him! The great Muldoon! We sat back and stared at him, open-mouthed. To think<sup>5620</sup> that he had come to us for help, and that in aiding him we were furthering the cause of justice!

He talked for quite<sup>5640</sup> a long time in the darkness, telling us of his adventures. He remembered perfectly about getting back the<sup>5660</sup> silver for the church, and about Tish's Italian, and then at last, finding us good listeners, he told about<sup>5680</sup> the girl.

"IS it—er—money?" Aggie breathlessly asked.

"Well—partly," he admitted. "I don't make much, of course."

"But with<sup>5700</sup> the rewards and all that?" asked Aggie, who'd been sitting forward with her mouth open.

"Rewards? Oh, well, of course I get<sup>5720</sup> something that way. But it isn't steady money. A chap can't very well go to a girl's father and tell him that,<sup>5740</sup> if somebody murders somebody else and escapes and he captures him, he can pay the rent and the grocery<sup>5760</sup> bill."

"Is she pretty?" asked Aggie.

"Beautiful!" His tone was ardent enough to please even Aggie.

He sat without<sup>5780</sup> speaking for a time, and none of us liked to interrupt him. Outside it had stopped raining, and the moon was coming<sup>5800</sup> up over the Camel's Back. We could hear Modestine stirring in the thicket and a watery ray of moonlight<sup>5820</sup> came

into the cave and threw our shadows against the wall.

"If only," said Sheriff Muldoon thoughtfully—"If only<sup>5840</sup> I could get my hands on that chap with the red beard!"

We all went to bed soon after. Aggie, as usual, went to<sup>5860</sup> sleep at once, and soon, from behind the kimono screen across the cave, loud noises told us that Mr. Muldoon also<sup>5880</sup> slept. It was then that Tish crept over and put her mouth to my ear.

"That may be Muldoon all right," she whispered. "But<sup>5900</sup> if it is he's got a wife and two children. Mrs. Muldoon is related to Hannah." (5916)

(To be continued next month)

## Limber Pine

From "The Friendly Adventurer"

ACCORDING to a naturalist, with whom we talked in Bryce Canyon, Utah, those gallant lone pines, which we so<sup>20</sup> frequently see pictured at the tops of mountains, are known as Limber Pines. It is because of their resiliency and<sup>40</sup> flexibility that these trees withstand the winds and storms while other trees are being destroyed.

To prove his point, the<sup>60</sup> naturalist took a branch of a Limber Pine and tied it into a knot. The branch was so flexible that this<sup>80</sup> was easy to do. When the knot was untied the branch straightened out to its original position.

Apparently<sup>100</sup> it is not through strength alone that trees survive. It is not in never bending, but in never failing to spring<sup>120</sup> erect again, after the gale has passed, that victory is achieved.

Resiliency also is an important<sup>140</sup> factor in triumphant living! The winds of life will bend us, but if we have resiliency-of-the-spirit they<sup>160</sup> cannot break us! To courageously straighten again, after our heads have been bowed by defeat, disappointment, and<sup>180</sup> suffering, is the supreme test of character. Such people will be found on the mountain-tops of life. (198)

## Actual Business Letters

Magazine Mail

Mr. Michael L. Ryan  
500 Park Avenue  
El Paso, Texas

Dear Mr. Ryan:

Here is a copy<sup>20</sup> of our "Pony" Edition—which is especially printed for our soldiers, sailors, and marines overseas.<sup>40</sup>

I thought you might like to see it—for quite probably someone in the service has written you how much this miniature<sup>60</sup> edition of *Time* is doing to satisfy the news-hunger of our troops across the oceans.

We are<sup>80</sup> giving tens of thousands of Ponies each week to area commanders on all the far-flung fronts of this global<sup>100</sup> war for general distribution without charge to units of our armed forces.

But if you would like to make sure<sup>120</sup> that someone you know in the service overseas gets his own personal copy of *Time* promptly each week, we shall<sup>140</sup> be glad to enter a subscription to the Pony Edition as your gift to him at the special military<sup>160</sup> rate of only \$3.50 a year. And we will pay the extra expense of sending each copy<sup>180</sup> directly to him by first-class mail—to reach him as quickly as your own letters from home. (If he is stationed in<sup>200</sup> the Hawaiian area,

*The Shape of Things To Come —*

## **PRACTICAL BOOKKEEPING FOR SECRETARIES AND GENERAL OFFICE WORKERS**

By

Freeman, Goodfellow, and Hanna

**The study** of this vocational text is like working on a real job. It is built around the daily recording activity of secretaries and general office workers. From the study of this one book, the countless number of secretaries and general office workers can get all the bookkeeping skill that the large majority of them will ever need. It is bookkeeping for the millions.

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*When ordering this book please mention The Business Education World.*



we will send him our new Pacific Edition—printed in Honolulu and<sup>200</sup> distributed there on *Time's* regular publication day.)

Cordially yours, (233)

WHILE you are looking through this Pony Edition of *Time*, I thought you would like to read what some of the service men<sup>200</sup> think of it.

"*Time* certainly is 'on the ball' with its Pony Edition—everyone here fell in love with it<sup>40</sup> and there's a long waiting list."—Lieutenant F. J. M. Jr. (51)

"Your Pony Edition is the joy of my existence."—Captain J. C. C. (14)

"*Time* in this area is worth its weight in gold. The Executive says it is fine for morale and sends a heart-felt<sup>20</sup> vote of thanks."—Lieutenant (j.g.) A. H. H. (29)

"*Time* is second in importance to letters from home and overshadows those we get from the girls."—Captain A. S. (20)

## By Wits and Wags

"I DON'T care," said the little girl who had not been invited to the party. "I'll be even with you."

"Why, what will<sup>20</sup> you do?" asked her mother.

"When I grow up I'll give a great, big party, and I won't invite anyone!" (38)

CHAPPELL (visiting new dentist for first time): Have you been a dentist very long, Doc?

The Dentist: No, I was a<sup>20</sup> riveter till I got too nervous to work up high. (29)

IT was the young barrister's first case, and he was bubbling over with pride and enthusiasm as he stood in<sup>20</sup> court.

"Now," he said, addressing the defendant, "you say you came to town to look for work? I put it to you that there<sup>40</sup> was another, a stronger motive, that brought you all this distance."

"Well," hesitated the defendant, "there was—"

"Ah!"<sup>20</sup> cried the barrister, triumphantly. "And what was it?"

"A locomotive." (73)

THE bright young pupil looked long and thoughtfully at the second examination question, which read: "State the number<sup>20</sup> of tons of coal shipped out of the United States in any given year." Then his brow cleared and he wrote: "1492—none." (44)

FIRST DRAFTEE: You know, I feel like I'd like to punch that hard-boiled top sergeant in the nose again.

Second Draftee: Again?<sup>20</sup>

First Draftee: Yes, I felt like it yesterday! (29)

STENOGRAPHER: Is water works all one word, or do you spell it with a hydrant in the middle? (17)

## Persistence Wins

(O. J. A. Contest Copy and December Membership Test)

GOOD NOTES are the bulwark of good stenography. From them one transcribes faultlessly and

fluently. When one writes well<sup>20</sup> one writes fast and accurately.

A shoddy style reflects a lazy dawdler whose thoughts are spent on other things than<sup>40</sup> improvement of himself and the gain that comes of making the most of one's self. Let me see a student write and I<sup>20</sup> will quickly tell you what type of office worker he will become. Neatness in preparing the copy, skill in<sup>20</sup> mastering the forms, which comes from earnest analysis and practice, enthusiasm for the job of winning, and<sup>200</sup> good sportsmanship if one loses, these are qualifications of a thoroughbred.

Persistence in eradicating<sup>20</sup> faults of structure and in the effort to write a beautiful copy of this test will make a sure-fire winner<sup>40</sup> of you. (141)

## Dad Writes to Al

(December Junior O.G.A. Test)

Dear Al:

Your sister and I sent a box off to you some weeks ago and hope that it reaches you for Christmas. If<sup>20</sup> it does not, some of that stuff probably will be hard enough to toss back at the Jerries and inflict considerable<sup>40</sup> damage.

Your suggestion to sign up wasn't a bit bad. I'd like a "crack" at this war, too, which is one of<sup>20</sup> the reasons why I believe that so long as fighting has such an appeal for us men, we are not apt to have a<sup>20</sup> lasting peace. I can't say that I like war, but if there is going to be one, I want to be in it.

Maybe I'll<sup>20</sup> see you. I am in fine fettle, the doctor says, and I will enlist if I can be certain of going overseas.<sup>200</sup>

Keep plugging, Boy.

Your Dad (125)

## December Transcription Practice

Dear Editor:

Tuberculosis Associations throughout the country have been doing a wonderful job<sup>20</sup> since the war in preventing here the spread of this disease, which in European countries has been steadily<sup>40</sup> increasing since the beginning of the conflict.

True, you may read that more cases were reported in 1943<sup>20</sup> than in 1942, but these have been due largely to a national consciousness of<sup>20</sup> this disease. With the Army and Navy both requiring X-rays before inducting men into their services,<sup>200</sup> and industry following this good example more and more, tuberculosis is being discovered early,<sup>20</sup> when it is most easily cured and when infection to others is quickly checked. This means a bigger job for our<sup>20</sup> Association and, you know, we depend almost entirely on our support from the sale of Christmas Seals.

We<sup>20</sup> hope you will help us promote the sale of our Seals by using some of the material we have described in the<sup>200</sup> enclosed order blank, in the December issue of your publication.

You can be sure that we will be grateful<sup>200</sup> for your cooperation.

Yours truly, (207)

Dear Sir:

An important division of our organization is devoted to indexing house publications.<sup>20</sup>

We should like to have you consider employing our professional services in indexing your publica-

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3. *The<sup>140</sup> cost is reasonable.* It is likely to be lower than the cost of Indexing done by office staff not trained<sup>160</sup> in the essential techniques and therefore naturally hesitant in their approach and uncertain in their<sup>180</sup> decisions.

For details and cost estimates, please fill out and mail the enclosed card and send us three recent issues of<sup>200</sup> your publication.

Sincerely yours, (206)

## I Object to "We"

A PET PEEVE that has been brewing in my breast for some time is the senseless use of the first person plural in business correspondence. This is the result of the ancient axiom that "I" must be avoided at all costs. Many business letter writers comply with this musty dictum by writing "we" instead.

Then what happens? Letters say "We are glad you gave us this opportunity" or "We hope that this plan will interest you" or "We have your letter," and so on.

"We" makes these letters sound cold and impersonal. The reader gets the impression that he is dealing with a vast and dreary mechanism. He feels that the person writing the letter is as animate as a talking machine.

How much better to say "I"! "I hope that this plan—" "I shall be glad to produce this work—" This sounds warm and sincere. The reader realizes that the writer is a real person, a friend upon whom he can rely to look out for his interests. Here is a live individual talking to him from a typewritten page—an individual to whom he can write personally.

The rusty rule that letter writers must not use the first person belongs in the wastebasket along with the phrase, "Address all correspondence to the company." Both are based on the same back-firing premise that the company has correspondents who cannot be trusted to think and act for themselves.

I believe it was Mark Twain who said that only editors and people with tapeworms should say "we" in writing. Business correspondents do not fall into either of these two classes of unfortunates.—*Clement Comments*